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GOVERNMENT FINANCES

City Government Finances: 1987-88

U.S. Department of Commerce
BUREAU OF THE CENSUS

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Government Finances

City Government Finances: 1987-88

Issued July 1990

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Introduction

Municipalities in the United States received $176.6 billion from all revenue sources and made expenditures totaling $174.6 billion in fiscal year 1987-88.

Table 1 shows national totals on the finances of cities. Amounts shown pertain to municipal fiscal years which closed within the 12 months ending June 30 of the later year specified in the column heading.

Based on 1986 populations, table 2 presents the financial amounts for size groups while per capita figures are displayed in table 3.[1]

Table 5 presents statistics for cities and selected townships having 75,000 or more inhabitants in 1986. The data are recalculated into per capita amounts in table 6. More detailed financial data for the 51 cities with a 1986 population of 300,000 or more are presented in table 7.

Table 8 summarizes utility finances by State and by type of utility (water, gas, electric, and transit systems).

GENERAL REVENUE

Since fiscal year 1975-76, city governments have received a greater share of general revenue from their own sources and a smaller share from revenues provided by other governments.

Municipalities received $28.0 billion from State governments in fiscal 1987-88. This, together with sums received directly from the Federal Government and from other local governments (mainly counties), made the total of city intergovernmental revenue $38.4 billion, or 28.3 percent of general revenue from all sources.

Sources other than taxes and intergovernmental revenue supplied $37.6 billion of municipal general revenue in fiscal 1987-88. This amount included $21.4 billion from current charges (other than for utility services, classed separately as utility revenue).

In August 1982, Washington, DC became the first city to operate a lottery. Its fiscal activity for fiscal year 1987-88 is shown below (in thousands of dollars):

Item	1987-88 amount
Income:	
Ticket sales (less commissions)	116,417
Apportionment of funds:	
Prizes	60,923
Administration	11,302
Proceeds available from ticket sales	44,192

GENERAL EXPENDITURE

In most cities, public schools are administered by independent school districts, for which financial data are included in the report, *Government Finances in 1987-88 (GF88,No.5).*

EXPENDITURE BY CHARACTER AND OBJECT

About 69 percent of all municipal expenditure in fiscal 1987-88 (including amounts for utilities, insurance trusts, and governmental administration) was for current operation. Expenditure of this nature amounted to $121.0 billion. Expenditure for salaries and wages amounted to $59.3 billion in fiscal 1987-88 accounting for 34.0 percent of all municipal expenditures.

Capital outlay—mostly for construction, but also including spending for equipment and the purchase of land and existing structures—amounted to $28.1 billion, or 16.1 percent of all municipal expenditures.

Table A. **Summary of Municipal Government Revenue: 1987-88**

Item	Amount (millions of dollars)	Percent distribution	Percent change from 1986-87
Revenue from all sources	176,664	100.0	4.0
Intergovernmental revenue	38,440	21.8	1.9
Revenue from own sources	138,224	78.2	4.7
General revenue from own sources	97,395	55.1	5.3
Taxes	59,791	33.8	8.0
Charges and miscellaneous general revenue	37,604	21.3	1.3
Utility revenue	30,280	17.1	5.0
Liquor store revenue	273	.2	1.1
Insurance trust revenue	10,275	5.8	-2.1

---

[1] Size-class distributions of municipal governments, together with related 1986 population figures, are shown nationally and for States and metropolitan areas in the 1987 Census of Governments, Vol. 1, *Government Organization (GC87(1)-1).*

Table B. **Summary of Municipal Government Expenditure: 1987-88**

[For meaning of symbols, see text]

Item	Amount (millions of dollars)	Percent distribution	Percent change from 1986-87
Expenditure, total	174,651	(X)	6.4
General expenditure	133,881	100.0	7.4
Police protection	15,724	11.7	6.0
Education	14,591	10.9	8.8
Highways	10,764	8.0	6.7
Sewerage	10,105	7.5	11.3
Interest on general debt	9,977	7.5	7.3
Fire protection	8,258	6.2	4.6
Housing and community development	6,574	4.9	17.6
Public welfare	6,549	4.9	8.1
Parks and recreation	6,456	4.8	8.1
Hospitals	5,866	4.4	7.4
Solid waste management	4,744	3.5	7.0
Financial administration	3,375	2.5	2.0
Government administration	2,902	2.2	13.6
Health	2,175	1.6	13.2
Judicial and legal	1,646	1.2	11.2
All other functions	24,176	18.1	5.6
Utility expenditure	34,464	(X)	3.0
Liquor store expenditure	242	(X)	-1.6
Insurance trust expenditure	6,064	(X)	4.2

INDEBTEDNESS AND DEBT TRANSACTIONS

At the end of fical 1987-88, municipal indebtedness totaled $189.3 billion. Debt figures shown include debt issued and retired during the 1988 fiscal year, and long-term indebtedness pledging the cities' full faith and credit, nonguaranteed long-term debt, and short-term debt outstanding at the end of the fiscal year.

Long-term debt is often nonguaranteed, i.e., obligations are payable solely from pledged earnings of specific activities or facilities, from special assessments, or from specific nonproperty taxes. Long-term debt represents gross long-term debt less amounts reserved for future debt retirement, which are commonly referred to as long-term offsets.

CASH AND SECURITIES

Financial holdings of municipalities amounted to $211.6 billion at the end of fiscal 1987-88. Assets of municipal insurance trust systems accounted for 38.0 percent of all financial holdings.

CITY UTILITIES AND LIQUOR STORES

Municipal governments commonly operate water supply systems and some of them also operate other utilities-electric power, gas supply, and local transit systems. Financial data for these various types of utilities are shown in table 8.

Municipal long-term indebtedness for utilities at the end of the fiscal year amounted to $42.1 billion. City-operated liquor stores are administered by certain municipalities in Minnesota, North Carolina, South Dakota, and Wisconsin. In 1987-88 municipal liquor stores in these four States had revenues and expenditures as follows (in thousands of dollars):

	Liquor stores revenue	Liquor stores expenditure
Minnesota	136,749	125,649
North Carolina	118,149	100,403
South Dakota	17,927	16,240
Wisconsin	160	158

FINANCES OF MUNICIPAL EMPLOYEE-RETIREMENT SYSTEMS

Municipal revenue in 1987-88 included employee-retirement revenue of $10.2 billion, consisting of employee contributions, earnings on retirement system investments, and State payments for employees covered by municipal systems.

Benefits and withdrawls paid by municipal retirement systems in 1987-88 totaled $5.9 billion, and their financial assets at the end of the fiscal year amounted to $80.4 billion as shown in table 1.

The above figures pertain only to municipal-administered employee-retirement systems. They do not include amounts for State-administered systems—some of which provide coverage for municipal employees—or for the Federal program of Old Age, Survivors, Disability, and Health Insurance (Social Security). Employer payments by participating cities to other such retirement programs are included here as a part of current operation expenditure.

SIZE GROUP STATISTICS

Financial statistics for various population-size groups of municipal governments appear in tables 2, 3, and 4. Figures for cities of less than 75,000 population represent estimates based on a random sample.

As evident by the functional detail in these tables, the relative financial scale of cities in the several size groups is strongly affected by the varying scope of municipal government responsibilities. In eight of the cities over 300,000 population, public schools are operated by the municipal corporation rather than by an independent school district as is commonly the case. Furthermore, 14 municipalities within this size group (including 11 of the 24 cities with more than 500,000 inhabitants) are, in effect, composite city-county governments. Nearly all smaller municipalities, on the other hand, are located in areas which are served by a separate county government.

INDIVIDUAL MUNICIPAL DATA

Table 5 is a presentation of financial statistics for 295 cities and selected townships having 75,000 inhabitants or more in 1986, and the largest city in each of the 6 states which have no cities with a population of 75,000 or more. The cities are arranged alphabetically by State. Per capita amounts for selected financial items appear in table 6. Any intercity comparisons based upon these figures should be made with caution, recognizing the variations that exist amoung urban areas in the relative role played by the municipal corporation, as discussed below under "Coverage and Limitations of Data."

Tables 5 and 6 also supply data for major town and township governments in certain States where such governments are similar to cities in organization and local services provided. These governments can be distinguished from municipalities by the fact that their designation in each instance includes the term "town" (for Connecticut and Massachusetts units) or "township" (for New Jersey and Pennsylvania units). The municipal aggregates presented in tables 1 to 4, however, include no amounts for township (or "town") governments.

Table 7 provides a more detailed array of financial information for each of the 51 municipalities of at least 300,000 inhabitants in 1986.

COVERAGE AND LIMITATIONS OF DATA

Data in this report relate only to municipal corporations and their dependent agencies, and do not include amounts for other local governments overlying city areas. Therefore, expenditure figures for "education" do not include spending by the separate school districts which administer public schools within most municipal areas. Variations in the assignment of governmental responsibility for public assistance, health, hospitals, public housing, and other functions to a lesser degree, also have an important effect upon reported amounts of city expenditure, revenue, and debt.

Data presented in this publication are statistical in nature and do not represent an accounting statement. Therefore, a difference between an individual government's total revenues and expenditures does not necessarily indicate a "budget" surplus or deficit.

The 1987-88 fiscal years reported are whose which closed between July 1, 1987, and June 30, 1988. A majority of municipalities end their fiscal years on December 31; the next most common financial period is the twelve months ending June 30. Data for Washington, DC is for the fiscal year ending September 30, 1988.

STATISTICAL RELIABILITY

The financial statistics reported here are based mainly on a mail canvass that covered substantially all cities with 1980 populations of 25,000 or more. Estimates for minor revenue items, expenditure, debt, and cash and security holdings were developed from data received from a probability sample of city governments below that population size. As a result, the data covering the total of all cities are subject to some sampling variations.

The statistics in this report that are based wholly or partly on data from the sample are apt to differ somewhat from the results of a survey covering all governments but otherwise conducted using the same schedules and procedures. Estimates based on a sample survey are subject to sampling variability. The particular sample used is one of a large number of all possible samples of the same size that could have been selected using the same sample design. Each of the possible samples would yield somewhat different results. The standard error is a measure of the variation among the estimates from all possible samples and thus is a measure of the precision with which an estimate from a particular sample approximates the average result of all possible samples.

The sample estimate and the estimated standard error can be used to construct interval estimates with prescribed confidence that the interval includes the result from a complete enumeration of all government units. For example, a 90-percent confidence interval can be constructed by adding 1.6 times the estimated standard error to the estimate and subtracting 1.6 times the estimated standard error from the estimate. If intervals were constructed in such a manner for all possible samples of the same design and size, about 90 percent of them would include the complete enumeration statistic.

Individual municipal government finance data and aggregates for municipalities of 50,000 population or more are not subject to sampling. Estimates of municipal government totals for the United States are generally subject to sampling variablility of less than 1 percent.

The estimates are also subject to the inaccuracies in classifications, response, and processing which would occur if a complete census had been conducted under the same conditions as the sample. Every effort was make to keep such errors to a minimum through care in examining, editing, and tabulating the data submitted by government officials.

For the 51 cities with 300,000 inhabitants or more and for a limited number of smaller cities, the basic data were compiled by Census Bureau representatives from official reports and records, with the advice and assistance of local officers and employees. Information for other cities was supplied by local officials in respose to mail canvass that involved the use of detailed census questionnaires. The mail reports were examined intensively, and followup correspondence was used to supplement and verify questionable figures.

Data for municipalities between 25,000 and 50,000 population, selected sample jurisdictions, and certain unpublished financial items can be obtained from Census Bureau data files. For further information, contact Chief, Governments Division, Bureau of the Census, Washington, DC 20233.

RELATED REPORTS

The annual report, *Government Finances in 1987-88 (GF88,No. 5),* provides estimated nationwide financial aggregates covering other types of local governments as well as municipalities, together with State and Federal government data.

The 1987 Census of Governments, Volume 4, No. 4, *Finances of Municipal and Township Governments,* presents municipal finance data for fiscal 1986-87 in detail, including figures for size-groups of municipalities, State-by-State totals, and figures for municipalities of 10,000 inhabitants or more. More detailed data on municipal employee-retirement systems and their finances, including figures for individual major systems, appear in Volume 6, No. 1, of the 1987 Census of Governments, *Employee Retirement Systems of State and Local Governments (GC87(6)-1).*

Local government finances pertaining to education are covered in the annual report *Finances of Public School Systems,* Vol. 4, No. 1 of The 1987 Census of Governments. This report contains data for independent school districts as well as those school systems that are treated as dependent agencies of other governments.

MEANING OF SYMBOLS

r	Revised
-	Represents zero or rounds to zero.
NA	Not available.
X	Not applicable.

Table 1. Summary of City Government Finances: 1984-85 to 1987-88

[Dollar amounts in millions. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	1987-88	1986-87	1985-86	1984-85	Percent change 1986-87 to 1987-88	Percent distribution 1987-88
REVENUE						
Revenue	**176 663**	**169 814**	**158 888**	**147 672**	**4.0**	**(X)**
General revenue	135 835	130 217	122 100	114 649	4.3	100.0
Intergovernmental revenue	38 440	37 740	37 131	35 859	1.9	28.3
From State governments	28 079	26 384	24 626	23 103	6.4	20.7
General local government support	7 795	7 537	7 085	6 643	3.4	5.7
From Federal Government	7 291	8 420	9 813	10 292	-13.4	5.4
From local governments	3 069	2 937	2 692	2 464	4.5	2.3
General revenue from own sources	97 395	92 476	84 969	78 790	5.3	71.7
Taxes	59 791	55 366	50 859	47 647	8.0	44.0
Property	29 940	27 163	25 061	23 459	10.3	22.0
General sales	10 173	9 567	9 021	8 560	6.3	7.5
Selective sales	6 516	6 031	5 623	5 307	8.0	4.8
Income	8 423	8 059	7 074	6 627	4.5	6.2
Other	4 731	4 547	4 080	3 685	4.0	3.5
Charges and miscellaneous	37 604	37 110	34 110	31 142	1.3	27.7
Current charges	21 373	19 318	18 072	16 514	10.6	15.7
Sewerage	6 808	6 093	5 589	5 105	11.7	5.0
Hospitals	3 544	3 330	3 342	3 113	6.4	2.6
Interest earnings	9 464	7 398	7 387	6 705	27.9	7.0
Special assessments	1 232	1 197	1 086	1 196	2.9	.9
Sale of property	652	440	522	461	48.2	.5
Other and unallocable	4 883	8 756	7 043	6 245	-44.2	3.6
Utility revenue	30 280	28 833	27 555	26 211	5.0	100.0
Electric power	15 769	14 929	14 204	13 363	5.6	52.1
Water supply	10 437	9 883	9 203	8 504	5.6	34.5
Transit system	1 761	1 743	1 578	1 548	1.0	5.8
Gas supply	2 313	2 278	2 570	2 796	1.5	7.6
Liquor store revenue	273	270	267	260	1.1	(X)
Insurance trust revenue	10 275	10 494	8 966	6 552	-2.1	100.0
Employee retirement	10 190	10 408	8 871	6 508	-2.1	99.2
Unemployment compensation (Washington, DC)	86	86	94	44	-	.8
EXPENDITURE						
Expenditure	**174 651**	**164 146**	**152 181**	**140 000**	**6.4**	**100.0**
Expenditure by character and object:						
Intergovernmental expenditure	4 651	4 903	4 220	3 399	-5.1	2.7
Direct expenditure	170 000	159 243	147 961	136 601	6.8	97.3
Current operation	121 028	113 396	106 330	99 301	6.7	69.3
Capital outlay	28 121	25 862	23 878	21 374	8.7	16.1
Construction	21 018	19 188	17 693	16 638	9.5	12.0
Other	7 102	6 674	6 185	4 736	6.4	4.1
Interest on debt	12 744	12 056	10 485	9 052	5.7	7.3
Assistance and subsidies	2 043	2 108	2 093	2 060	-3.1	1.2
Insurance benefits and repayments	6 064	5 822	5 175	4 814	4.2	3.5
Expenditure by function:						
General expenditure	133 881	124 614	114 864	105 652	7.4	100.0
Intergovernmental expenditure	4 651	4 903	4 220	3 399	-5.1	3.5
Direct general expenditure	129 230	119 711	110 644	102 252	8.0	96.5
Capital outlay	21 739	19 428	17 800	16 397	11.9	16.2
Other	107 491	100 283	92 844	85 855	7.2	80.3
General expenditure by function:						
Education services:						
Education	14 591	13 417	12 361	11 433	8.8	10.9
Capital outlay	592	573	626	594	3.3	.4
Libraries	1 654	1 607	1 446	1 304	2.9	1.2
Social services and income maintenance:						
Public welfare	6 549	6 395	6 254	5 762	2.4	4.9
Cash assistance payments	2 043	2 108	2 093	2 060	-3.1	1.5
Medical vendor payments	344	337	321	526	2.1	.3
Other	4 161	3 950	3 840	3 176	5.3	3.1
Hospitals	5 866	5 461	5 315	5 013	7.4	4.4
Own	5 424	4 977	4 855	4 567	9.0	4.1
Capital outlay	338	248	284	230	36.3	.3
Other	443	484	460	446	-8.5	.3
Health	2 175	1 922	1 740	1 562	13.2	1.6
Transportation:						
Highways	10 764	10 086	9 338	8 709	6.7	8.0
Capital outlay	4 521	4 091	3 579	3 502	10.5	3.4
Air transportation	2 512	2 205	1 976	1 694	13.9	1.9
Parking facilities	663	653	605	514	1.5	.5
Water transport and terminals	516	434	450	382	18.9	.4
Transit subsidies	977	1 300	931	642	-24.8	.7
Public safety:						
Police protection	15 724	14 835	13 637	12 574	6.0	11.7
Fire protection	8 258	7 893	7 303	6 798	4.6	6.2
Correction	1 670	1 335	1 156	1 089	25.1	1.2
Protective inspection and regulation	1 246	1 144	1 013	789	8.9	.9
Environment and housing:						
Sewerage	10 105	9 082	8 151	7 596	11.3	7.5
Capital outlay	5 000	4 202	3 763	3 491	19.0	3.7
Solid waste management	4 744	4 433	4 208	3 850	7.0	3.5
Parks and recreation	6 456	5 975	5 430	4 993	8.1	4.8
Capital outlay	1 683	1 520	1 268	1 150	10.7	1.3
Housing and community development	6 574	5 589	5 556	5 105	17.6	4.9
Capital outlay	2 570	2 142	2 224	2 016	20.0	1.9
Natural resources	142	89	70	70	59.6	.1

See footnotes at end of table.

Table 1. Summary of City Government Finances: 1984-85 to 1987-88—Con.

[Dollar amounts in millions. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	1987-88	1986-87	1985-86	1984-85	Percent change 1986-87 to 1987-88	Percent distribution 1987-88
EXPENDITURE—Con.						
Expenditure by function—Con.						
General expenditure—Con.						
Government administration:						
Financial administration	3 375	3 308	3 059	2 703	2.0	2.5
Judicial and legal	1 646	1 480	1 354	1 288	11.2	1.2
General public buildings	1 647	1 657	1 433	1 483	-.6	1.2
Other	2 902	2 555	2 403	2 113	13.6	2.2
Interest on general debt	9 977	9 300	8 097	6 859	7.3	7.5
General expenditure, n.e.c.	13 149	12 458	11 580	11 326	5.5	9.8
Utility expenditure	34 464	33 464	31 899	29 295	3.0	100.0
Electric power	15 997	15 486	14 978	13 586	3.3	46.4
Water supply	12 087	11 815	10 641	9 601	2.3	35.1
Transit system	4 129	3 935	3 698	3 381	4.9	12.0
Gas supply	2 251	2 228	2 582	2 724	1.0	6.5
Liquor store expenditure	242	246	243	240	-1.6	(X)
Insurance trust expenditure	6 064	5 822	5 175	4 814	4.2	100.0
Employee retirement	5 995	5 748	5 109	4 747	4.3	98.9
Unemployment compensation (Washington, DC)	69	74	66	67	-6.8	1.1
Exhibit—Salaries and wages	59 324	55 476	51 837	48 050	6.9	34.0
INDEBTEDNESS AND DEBT TRANSACTIONS						
Debt outstanding at end of fiscal year	**189 397**	**179 860**	**164 796**	**141 139**	**5.3**	**100.0**
Long-term debt outstanding	184 965	175 537	159 142	135 912	5.4	97.7
Full faith and credit	60 323	57 131	51 583	46 345	5.6	31.8
Nonguaranteed	124 642	118 405	107 560	89 567	5.3	65.8
Short-term debt outstanding	4 432	4 323	5 654	5 227	2.5	2.3
Long-term debt for selected functions:						
Public debt for private purposes	51 259	45 656	43 464	38 337	12.3	27.1
Water supply	22 632	21 472	18 665	16 764	5.4	11.9
Education	3 547	3 856	3 533	3 516	-8.0	1.9
Electric power	16 863	16 736	14 123	12 585	.8	8.9
Transit system	1 812	1 710	1 612	1 527	6.0	1.0
Gas supply	871	812	927	921	7.3	.5
Long-term debt issued	22 168	35 432	41 198	25 683	-37.4	100.0
General	17 362	24 362	33 144	20 391	-28.7	78.3
Utility	4 806	11 070	8 054	5 292	-56.6	21.7
Long-term debt retired	15 026	20 980	18 060	11 397	-28.4	100.0
General	11 456	13 597	13 376	8 822	-15.7	76.2
Utility	3 570	7 383	4 684	2 576	-51.6	23.8
CASH AND SECURITY HOLDINGS						
Total, end of fiscal year	**211 614**	**177 313**	**157 591**	**133 417**	**19.3**	**100.0**
Employee retirement	80 351	74 749	64 135	55 256	7.5	38.0
Unemployment compensation (Washington, DC)	85	79	61	24	7.6	-
Other	131 178	102 485	93 395	78 137	28.0	62.0
By purpose:						
Offsets to debt	59 213	31 693	28 698	23 493	86.8	28.0
Bond funds	20 377	21 088	19 863	14 318	-3.4	9.6
Other	51 588	49 704	44 833	40 326	3.8	24.4

Note: These data are estimates subject to sampling variation. In particular, estimates here for components not appearing in tables 2 through 5 are based upon a limited sample and may be subject to relatively sizable sampling variations. Minor corrections of less than 1 percent are not reflected in this table.

Table 2. Finances of City Governments by Population-Size Groups: 1987-88

[Dollar amounts in millions. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	All municipalities	Municipalities having a 1986 population of—						
		1,000,000 or more	500,000 to 999,999	300,000 to 499,999	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	Less than 75,000
Number of municipalities, 1986	19 200	8	16	27	24	108	87	18 930
Population, 1986 (in thousands)	149 890	20 008	10 788	10 527	5 902	14 721	7 558	80 386
Revenue	**176 664**	**51 043**	**19 985**	**13 732**	**7 344**	**16 515**	**7 273**	**60 772**
General revenue	135 835	39 986	15 808	10 781	5 859	12 566	5 965	44 870
Intergovernmental revenue	38 440	13 125	5 270	2 473	1 774	3 627	1 490	10 681
From Federal Government	7 291	1 660	1 941	615	329	627	211	1 908
From State governments	28 079	10 146	3 019	1 540	1 274	2 628	1 175	8 297
General local government support	7 795	1 272	996	494	303	736	481	3 513
From local governments	3 069	1 319	311	318	171	372	104	474
General revenue from own sources	97 395	26 860	10 538	8 308	4 086	8 939	4 475	34 189
Taxes	59 791	19 632	6 711	4 490	2 253	5 318	2 706	18 681
Property	29 948	7 619	3 262	2 051	1 111	3 282	1 715	10 908
General sales	10 173	3 153	946	915	451	860	519	3 329
Selective sales	6 516	2 208	671	638	311	594	234	1 860
Income	8 423	5 162	1 275	473	209	193	51	1 060
Other	4 731	1 490	558	413	171	390	186	1 523
Current charges	21 373	4 410	2 175	2 027	1 051	2 106	958	8 646
Miscellaneous revenue	16 231	2 819	1 652	1 790	782	1 514	811	6 863
Utility revenue	30 280	4 872	2 950	2 058	1 097	3 441	1 139	14 723
Liquor store revenue	273	-	-	-	-	29	-	244
Insurance trust revenue	10 275	6 185	1 227	893	387	480	170	933
Employee retirement	10 190	6 185	1 141	893	387	480	170	934
Expenditure, total	**174 651**	**48 738**	**19 993**	**13 831**	**7 622**	**16 770**	**7 419**	**60 278**
By character and object:								
Intergovernmental	4 651	2 937	354	273	94	184	83	726
To State governments	3 012	2 150	74	28	39	12	12	697
To local governments	1 638	786	280	246	55	172	71	28
Current operation	121 028	31 627	13 261	8 539	5 210	12 393	5 447	44 551
Capital outlay	28 121	6 291	3 565	2 910	1 363	2 750	1 132	10 110
Construction	21 018	5 108	2 980	2 340	1 059	1 984	671	6 896
Assistance and subsidies	2 043	1 657	295	15	10	41	7	18
Interest on debt	12 744	2 504	1 634	1 605	815	1 113	612	4 461
Insurance benefits and repayments	6 064	3 723	885	489	130	290	138	409
Exhibit—Salaries and wages	59 324	18 236	7 037	4 408	2 771	5 829	2 581	18 462
General expenditure	133 881	38 478	15 344	10 766	6 236	12 822	6 042	44 193
Current expenditure	112 142	33 254	12 825	8 544	5 129	10 731	5 131	36 528
Intergovernmental expenditure	4 651	2 937	354	273	94	184	83	726
Capital outlay	21 739	5 224	2 519	2 222	1 107	2 091	911	7 665
General expenditure by function:								
Education services:								
Education	14 591	5 659	1 806	836	981	1 884	838	2 587
Elementary and secondary education	14 137	5 338	1 695	835	981	1 884	833	2 571
Higher education	453	321	111	-	-	-	4	17
Other	-	-	-	-	-	-	-	-
Libraries	1 654	388	156	129	88	202	88	605
Social services and income maintenance:								
Public welfare	6 549	4 990	984	66	72	186	36	215
Hospitals	5 866	2 371	812	233	161	335	151	1 803
Health	2 175	797	493	213	229	165	48	230
Other	11	-	11	-	-	-	-	-
Transportation:								
Highways	10 764	1 447	959	718	477	1 155	598	5 410
Capital outlay	4 521	731	610	356	213	488	241	1 882
Air transportation	2 512	864	550	433	89	272	41	263
Parking facilities	863	130	63	72	64	95	42	197
Other	1 493	852	226	128	8	16	33	230
Public safety:								
Police protection	15 724	3 572	1 578	1 295	642	1 543	776	6 318
Fire protection	8 258	1 461	844	802	418	1 047	485	3 201
Correction	1 670	1 010	424	103	23	55	2	53
Protective inspection and regulation	1 246	255	140	109	66	139	81	456
Environment and housing:								
Natural resources	142	5	49	8	15	19	3	43
Sewerage	10 105	1 919	1 130	987	366	912	389	4 422
Capital outlay	5 000	1 380	566	572	190	422	122	1 748
Solid waste management	4 744	1 174	401	397	228	452	179	1 913
Parks and recreation	6 456	1 014	709	754	427	715	393	2 444
Housing and community development	6 574	2 523	729	567	336	557	307	1 555
Government administration:								
Financial administration	3 375	500	331	243	135	317	187	1 662
Judicial and legal	1 646	517	365	154	57	128	41	384
General public buildings	1 647	390	206	111	70	176	51	643
Other	2 902	327	189	189	115	294	172	1 616
Interest on general debt	9 977	1 986	1 208	1 254	633	575	521	3 500
General expenditure, n.e.c.	13 137	4 327	981	986	538	1 282	579	4 444
Utility expenditure	34 464	6 537	3 765	2 576	1 256	3 635	1 238	15 457
Liquor store expenditure	242	-	-	-	-	23	-	219
Insurance trust expenditure	6 064	3 723	885	489	130	290	138	409
Employee retirement	5 995	3 723	815	489	130	290	138	410
Total debt outstanding	189 397	39 213	23 234	21 817	11 388	16 973	9 151	67 621
Long-term	184 965	37 402	22 877	21 633	11 214	16 677	9 051	66 111
Full faith and credit	60 323	14 649	8 481	5 522	3 546	5 683	2 806	19 636
Nonguaranteed	124 642	22 754	14 396	16 111	7 668	10 994	6 244	46 475
Short-term	4 432	1 810	357	183	174	296	100	1 512
Utility debt only	42 177	8 251	6 713	4 136	2 549	3 699	1 246	15 583
Long-term debt issued	22 168	5 231	2 786	2 669	1 389	2 627	1 000	6 466
Long-term debt retired	15 026	2 988	2 096	1 828	969	1 539	744	4 862
Cash and security holdings	211 614	69 306	24 584	23 152	9 214	16 913	8 915	59 530
Exhibit—City contribution to own retirement systems	5 331	3 355	730	383	100	256	128	379

Note: See text on fiscal years covered. Size classifications based on 1986 population estimates; municipalities selected according to their 1986 estimated population.

Table 3. Per Capita Amounts of City Government Finance Items by Population-Size Groups: 1987-88

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	All municipalities	Municipalities having a 1986 population of–						
		1,000,000 or more	500,000 to 999,999	300,000 to 499,999	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	Less than 75,000
Revenue	**1 178.62**	**2 551.10**	**1 852.57**	**1 304.43**	**1 244.17**	**1 121.86**	**962.25**	**758.97**
General revenue	906.23	1 998.47	1 465.35	1 024.09	902.69	853.59	789.17	560.38
Intergovernmental revenue	256.45	656.00	488.51	234.92	300.48	246.37	197.17	133.39
From Federal Government	48.65	82.98	179.90	58.45	55.66	42.58	27.98	23.83
From State governments	187.33	507.11	279.82	146.26	215.92	178.52	155.47	103.62
General local government support	52.00	63.55	92.32	46.96	51.34	49.99	63.60	43.87
From local governments	20.48	65.91	28.78	30.21	28.90	25.26	13.72	5.94
General revenue from own sources	649.78	1 342.47	976.84	789.18	602.21	607.22	592.00	426.99
Taxes	398.90	981.18	622.12	426.53	381.65	361.26	357.97	233.30
Property	199.80	380.77	302.38	194.81	186.28	222.93	226.90	136.23
General sales	67.87	157.57	87.66	86.92	76.39	58.42	68.68	41.59
Selective sales	43.47	110.36	62.21	60.63	52.62	40.35	30.97	23.23
Income	56.19	258.02	118.16	44.92	35.44	13.12	6.78	13.23
Other	31.56	74.46	51.70	39.25	28.93	26.46	24.64	19.03
Current charges	142.59	220.40	201.59	192.56	178.06	143.06	126.75	107.98
Miscellaneous revenue	108.29	140.86	153.14	170.09	132.51	102.88	107.28	85.71
Utility revenue	202.02	243.52	273.50	195.54	185.87	233.72	150.63	183.87
Liquor store revenue	1.82	-	-	-	-	1.96	-	3.05
Insurance trust revenue	68.55	309.12	113.71	84.79	65.61	32.61	22.44	11.67
Employee retirement	67.98	309.12	105.75	84.70	65.61	32.61	22.44	11.67
Expenditure	**1 165.19**	**2 435.89**	**1 853.34**	**1 313.86**	**1 291.27**	**1 139.16**	**981.51**	**752.81**
By character and object:								
Intergovernmental	31.03	146.79	32.77	25.96	15.91	12.47	10.94	9.08
To State governments	20.09	107.45	6.82	2.63	6.59	.82	1.59	8.71
To local governments	10.93	39.27	25.96	23.33	9.31	11.66	9.35	.37
Current operation	807.45	1 580.68	1 229.29	811.18	882.66	841.83	720.65	556.40
Capital outlay	187.61	314.42	330.50	276.41	230.94	186.78	149.81	126.25
Construction	140.23	255.31	276.26	222.31	179.42	133.42	88.77	86.12
Assistance and subsidies	13.63	82.81	27.32	1.39	1.72	2.80	.88	.24
Interest on debt	85.02	125.14	151.45	152.50	138.08	75.59	80.96	56.71
Insurance benefits and repayments	40.46	186.06	82.00	46.41	21.96	19.68	18.27	5.13
Exhibit—Salaries and wages	395.78	911.44	652.29	418.74	469.47	395.94	341.45	230.57
General expenditure	893.19	1 923.12	1 422.33	1 022.74	1 056.53	870.99	799.41	551.91
Current expenditure	748.16	1 662.03	1 188.87	811.62	868.90	728.98	678.84	456.18
Intergovernmental expenditure	31.03	146.79	32.77	25.96	15.91	12.47	10.94	9.08
Capital outlay	145.03	261.09	233.47	211.11	187.63	142.01	120.56	95.72
General expenditure by function:								
Education services:								
Education	97.34	282.85	167.43	79.38	166.19	128.00	110.84	32.31
Elementary and secondary education	96.06	271.72	160.24	82.40	171.71	129.33	110.66	32.62
Higher education	3.02	16.06	10.29	.02	-	-	.58	.21
Other	-	-	-	-	-	-	-	-
Libraries	11.04	19.38	14.45	12.28	14.64	13.73	11.61	7.56
Social services and income maintenance:								
Public welfare	43.69	249.38	91.22	6.27	12.19	12.61	4.81	2.69
Hospitals	39.14	118.51	75.24	22.18	27.30	22.79	19.97	22.51
Health	14.51	39.83	45.70	20.21	38.79	11.18	6.38	2.88
Other	.08	-	1.05	-	-	-	-	-
Transportation:								
Highways	71.81	72.32	88.92	68.24	80.87	78.46	79.13	67.55
Capital outlay	30.16	36.52	56.54	33.77	38.07	33.12	31.85	23.53
Air transportation	16.76	43.20	50.99	41.13	15.05	18.48	5.38	3.29
Parking facilities	4.42	6.52	5.88	6.67	10.84	6.44	5.62	2.44
Other	9.96	42.59	20.99	12.14	1.30	1.12	4.33	2.87
Public safety:								
Police protection	104.90	178.52	146.25	123.01	108.76	104.79	102.69	78.92
Fire protection	55.09	73.00	78.21	76.17	70.73	71.15	64.12	39.99
Correction	11.14	50.47	39.34	9.74	3.87	3.78	.30	.65
Protective inspection and regulation	8.31	12.74	12.97	10.34	11.18	9.44	10.77	5.69
Environment and housing:								
Natural resources	.95	.23	4.53	.72	2.55	1.28	.42	.55
Sewerage	67.41	95.92	104.78	91.83	62.02	61.95	51.48	55.22
Capital outlay	33.36	68.96	52.43	54.31	32.19	28.64	16.15	21.85
Solid waste management	31.65	58.68	37.16	37.76	38.61	30.71	23.70	23.89
Parks and recreation	43.07	50.70	65.70	71.64	72.41	48.57	51.99	30.52
Housing and community development	43.86	126.08	67.56	53.83	57.00	37.81	40.55	19.44
Government administration:								
Financial administration	22.51	25.00	30.71	23.11	22.82	21.55	24.71	20.75
Judicial and legal	10.98	25.84	33.80	14.62	9.69	8.67	5.47	4.80
General public buildings	10.99	19.51	19.06	10.54	11.85	11.99	6.78	8.02
Other	11.00	19.51	19.07	10.57	11.85	12.00	6.79	8.04
Interest on general debt	66.56	99.28	111.96	119.12	107.23	59.45	68.96	43.70
General expenditure, n.e.c.	87.65	216.24	90.96	93.67	91.17	87.07	76.65	55.50
Utility expenditure	229.93	326.70	349.01	244.71	212.78	246.95	163.83	193.03
Liquor store expenditure	1.62	-	-	-	-	1.54	-	2.75
Insurance trust expenditure	40.46	186.06	82.00	46.41	21.96	19.68	18.27	5.13
Employee retirement	40.00	186.06	75.59	46.41	21.96	19.68	18.27	5.13
Total debt outstanding	1 263.57	1 959.83	2 153.79	2 072.48	1 929.35	1 152.97	1 210.65	844.51
Long-term	1 234.00	1 869.35	2 120.72	2 055.05	1 899.89	1 132.83	1 197.43	825.63
Full faith and credit	402.45	732.13	786.22	524.56	600.83	386.04	371.30	245.22
Nonguaranteed	831.55	1 137.22	1 334.50	1 530.49	1 299.07	746.79	826.13	580.41
Short-term	29.57	90.48	33.07	17.43	29.46	20.14	13.22	18.88
Utility debt only	281.39	412.40	622.27	392.85	431.82	251.28	164.80	194.62
Long-term debt issued	147.89	261.43	258.23	253.50	235.37	178.47	132.36	80.75
Long-term debt retired	100.25	149.84	103.35	173.85	164.13	104.52	98.40	80.73
Cash and security holdings	1 411.79	3 463.86	2 278.91	2 199.29	1 561.04	1 148.91	1 179.43	743.46
Exhibit—City contribution to own retirement systems	35.56	167.69	67.64	36.39	16.89	17.40	16.91	4.73

Note: See text on fiscal years covered. Size classifications based on 1986 population estimates; municipalities selected according to their 1986 estimated populations.

Table 4. Percent Distribution of City Government Finance Items by Population-Size Groups: 1987-88

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	All municipalities	Municipalities having a 1986 population of–						
		1,000,000 or more	500,000 to 999,999	300,000 to 499,999	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	Less than 75,000
Revenue	**100.0**	**28.9**	**11.3**	**7.8**	**4.2**	**9.3**	**4.1**	**34.4**
General revenue	100.0	29.4	11.6	7.9	4.3	9.3	4.4	33.0
Intergovernmental revenue	100.0	34.1	13.7	6.4	4.6	9.4	3.9	27.8
From Federal Government	100.0	22.8	26.6	8.4	4.5	8.6	2.9	26.2
From State governments	100.0	36.1	10.8	5.5	4.5	9.4	4.2	29.5
General local government support	100.0	16.3	12.8	6.3	3.9	9.4	6.2	45.1
From local governments	100.0	43.0	10.1	10.4	5.6	12.1	3.4	15.5
General revenue from own sources	100.0	27.6	10.8	8.5	4.2	9.2	4.6	35.1
Taxes	100.0	32.8	11.2	7.5	3.8	8.9	4.5	31.2
Property	100.0	25.4	10.9	6.8	3.7	11.0	5.7	36.4
General sales	100.0	31.0	9.3	9.0	4.4	8.5	5.1	32.7
Selective sales	100.0	33.9	10.3	9.8	4.8	9.1	3.6	28.5
Income	100.0	61.3	15.1	5.6	2.5	2.3	.6	12.6
Other	100.0	31.5	11.8	8.7	3.6	8.2	3.9	32.2
Current charges	100.0	20.6	10.2	9.5	4.9	9.9	4.5	40.5
Miscellaneous revenue	100.0	17.4	10.2	11.0	4.8	9.3	5.0	42.3
Utility revenue	100.0	16.1	9.7	6.8	3.6	11.4	3.8	48.6
Liquor store revenue	100.0	-	-	-	-	10.6	-	89.4
Insurance trust revenue	100.0	60.2	11.9	8.7	3.8	4.7	1.7	9.1
Employee retirement	100.0	60.7	11.2	8.8	3.8	4.7	1.7	9.2
Expenditure, total	**100.0**	**27.9**	**11.4**	**7.9**	**4.4**	**9.6**	**4.2**	**34.5**
By character and object:								
Intergovernmental	100.0	63.1	7.6	5.9	2.0	3.9	1.8	15.6
To State governments	100.0	71.4	2.4	.9	1.3	.4	.4	23.2
To local governments	100.0	48.0	17.1	15.0	3.4	10.5	4.3	1.8
Current operation	100.0	26.1	11.0	7.1	4.3	10.2	4.5	36.8
Capital outlay	100.0	22.4	12.7	10.3	4.8	9.8	4.0	36.0
Construction	100.0	24.3	14.2	11.1	5.0	9.3	3.2	32.8
Assistance and subsidies	100.0	81.1	14.4	.7	.5	2.0	.3	.9
Interest on debt	100.0	19.6	12.8	12.6	6.4	8.7	4.8	35.0
Insurance benefits and repayments	100.0	61.4	14.6	8.1	2.1	4.8	2.3	6.8
Exhibit–Salaries and wages	100.0	30.7	11.9	7.4	4.7	9.8	4.4	31.1
General expenditure	100.0	28.7	11.5	8.0	4.7	9.6	4.5	33.0
Current expenditure	100.0	29.7	11.4	7.6	4.6	9.6	4.6	32.6
Intergovernmental expenditure	100.0	63.1	7.6	5.9	2.0	3.9	1.8	15.6
Capital outlay	100.0	24.0	11.6	10.2	5.1	9.6	4.2	35.3
General expenditure by function:								
Education services:								
Education	100.0	38.8	12.4	5.7	6.7	12.9	5.7	17.7
Elementary and secondary education	100.0	37.8	12.0	6.0	7.0	13.2	5.8	18.1
Higher education	100.0	70.9	24.5	-	-	-	1.0	3.6
Other	-	-	-	-	-	-	-	-
Libraries	100.0	23.4	9.4	7.8	5.2	12.2	5.3	36.6
Social services and income maintenance:								
Public welfare	100.0	76.2	15.0	1.0	1.1	2.8	.6	3.3
Hospitals	100.0	40.4	13.8	4.0	2.7	5.7	2.6	30.7
Health	100.0	36.6	22.7	9.8	10.5	7.6	2.2	10.6
Other	100.0	-	100.0	-	-	-	-	-
Transportation:								
Highways	100.0	13.4	8.9	6.7	4.4	10.7	5.6	50.2
Capital outlay	100.0	16.2	13.5	7.9	4.7	10.8	5.3	41.7
Air transportation	100.0	34.4	21.9	17.2	3.5	10.8	1.6	10.5
Parking facilities	100.0	19.7	9.6	10.9	9.6	14.3	6.4	29.5
Other	100.0	57.1	15.2	8.6	.5	1.1	2.2	15.4
Public safety:								
Police protection	100.0	22.7	10.0	8.2	4.1	9.8	4.9	40.2
Fire protection	100.0	17.7	10.2	9.7	5.1	12.7	5.9	38.8
Correction	100.0	60.5	25.4	6.1	1.4	3.3	.1	3.1
Protective inspection and regulation	100.0	20.5	11.2	8.7	5.3	11.2	6.5	36.6
Environment and housing:								
Natural resources	100.0	3.2	34.4	5.3	10.6	13.2	2.2	31.1
Sewerage	100.0	19.0	11.2	9.6	3.6	9.0	3.9	43.8
Capital outlay	100.0	27.6	11.3	11.4	3.8	8.4	2.4	35.0
Solid waste management	100.0	24.7	8.4	8.4	4.8	9.5	3.8	40.3
Parks and recreation	100.0	15.7	11.0	11.7	6.6	11.1	6.1	37.8
Housing and community development	100.0	38.4	11.1	8.6	5.1	8.5	4.7	23.7
Government administration:								
Financial administration	100.0	14.8	9.8	7.2	4.0	9.4	5.5	49.2
Judicial and legal	100.0	31.4	22.2	9.3	3.5	7.8	2.5	23.3
General public buildings	100.0	23.7	12.5	6.7	4.2	10.7	3.1	39.0
Other	100.0	23.7	12.5	6.8	4.2	10.7	3.1	39.0
Interest on general debt	100.0	18.9	12.1	12.6	6.3	8.8	5.2	35.1
General expenditure, n.e.c.	100.0	32.9	7.5	7.5	4.1	9.8	4.4	33.8
Utility expenditure	100.0	19.0	10.9	7.5	3.6	10.5	3.6	44.8
Liquor store expenditure	100.0	-	-	-	-	9.3	-	90.7
Insurance trust expenditure	100.0	61.4	14.6	8.1	2.1	4.8	2.3	6.8
Employee retirement	100.0	62.1	13.6	8.1	2.2	4.8	2.3	6.8
Total debt outstanding	100.0	20.7	12.3	11.5	6.0	9.0	4.8	35.7
Long-term	100.0	20.2	12.4	11.7	6.1	9.0	4.9	35.7
Full faith and credit	100.0	24.3	14.1	9.2	5.9	9.4	4.7	32.5
Nonguaranteed	100.0	18.3	11.5	12.9	6.2	8.8	5.0	37.3
Short-term	100.0	40.8	8.0	4.1	3.9	6.7	2.3	34.1
Utility debt only	100.0	19.6	15.9	9.8	6.0	8.8	3.0	36.9
Long-term debt issued	100.0	23.6	12.6	12.0	6.3	11.9	4.5	29.2
Long-term debt retired	100.0	20.0	13.9	12.2	6.4	10.2	4.9	32.4
Cash and security holdings	100.0	32.8	11.6	10.9	4.4	8.0	4.2	28.1
Exhibit–City contribution to own retirement systems	100.0	62.9	13.7	7.2	1.9	4.8	2.4	7.1

Note: See text on fiscal years covered. Municipalities selected according to their 1986 estimated population.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1987-88

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Alabama				Alaska—Anchorage	Arizona	
	Birmingham	Huntsville	Mobile	Montgomery		Glendale	Mesa
Population, 1986	277 511	163 416	203 262	194 287	234 982	125 817	251 428
Date of end of fiscal year	6/30	9/30	9/30	9/30	6/30	6/30	6/30
Revenue	**232 618**	**390 067**	**145 555**	**111 679**	**753 183**	**98 352**	**207 236**
General revenue	199 534	209 203	133 711	81 041	651 428	86 515	145 522
Intergovernmental revenue	26 571	13 415	5 974	8 000	310 732	28 334	50 492
From Federal Government	12 762	450	122	3 235	11 291	4 957	3 992
From State governments	7 683	3 076	4 239	3 738	299 441	22 749	46 116
From local governments	6 126	9 889	1 613	1 027	-	628	384
General revenue from own sources	172 963	195 788	127 737	73 041	340 696	58 181	95 030
Taxes	126 506	68 025	75 623	57 785	170 131	21 932	42 298
Property	20 893	11 442	5 500	8 777	161 058	6 898	3 963
General sales	43 938	42 362	47 663	26 956	-	12 371	34 764
Selective sales	-	6 013	6 679	7 885	3 429	775	534
Income	31 734	-	-	-	-	-	-
Other	29 941	8 208	15 781	14 167	5 644	1 890	3 037
Current charges	17 096	109 095	17 239	8 881	134 453	16 862	35 098
Miscellaneous revenue	29 361	18 668	34 875	6 375	36 112	19 387	17 634
Utility and liquor store revenue	-	180 864	11 844	20 249	79 820	11 837	61 714
Insurance trust revenue	33 084	-	-	10 389	21 935	-	-
Expenditure	**238 349**	**425 252**	**132 070**	**115 459**	**776 088**	**144 119**	**245 279**
By character and object:							
Intergovernmental	5 083	9 897	1 878	2 786	1 627	6 136	3 076
To State governments	-	1 551	-	-	1 627	-	-
To local governments	5 083	8 346	1 878	2 786	-	6 136	3 076
Current operation	153 989	310 545	84 122	76 033	566 277	69 704	145 747
Capital outlay	31 910	86 421	11 181	26 313	128 060	48 795	76 436
Construction	13 546	79 128	6 419	23 381	123 137	34 138	11 984
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	34 584	16 389	34 889	3 557	78 003	19 484	20 020
Insurance benefits and repayments	12 783	-	-	4 770	4 121	-	-
Exhibit—Salaries and wages	100 167	68 283	41 905	38 254	329 737	33 684	83 389
General expenditure	225 566	222 163	116 402	73 477	666 601	122 336	172 671
Current expenditure	193 656	159 773	106 488	68 066	541 909	82 053	113 771
Intergovernmental expenditure	5 083	9 897	1 878	2 786	1 627	6 136	3 076
Capital outlay	31 910	62 390	9 914	5 411	126 692	40 283	58 900
General expenditure by function:							
Education services:							
Education	1 666	7 240	-	432	246 751	-	-
Elementary and secondary education	1 666	7 240	-	432	246 751	-	-
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	8 631	9 564	2 957	1 385	8 396	3 651	5 372
Social services and income maintenance:							
Public welfare	-	99	-	-	-	120	224
Hospitals	-	77 508	-	611	-	-	-
Health	1 803	2 082	500	773	27 317	-	-
Other	-	-	-	-	-	-	-
Transportation:							
Highways	25 872	24 072	3 938	8 964	72 656	14 982	21 990
Capital outlay	9 330	16 290	405	195	48 989	8 295	12 100
Air transportation	9 779	-	-	-	970	951	1 216
Parking facilities	3 566	1 222	4 151	3 215	1 977	-	890
Other	1 416	637	1 331	-	3 283	-	-
Public safety:							
Police protection	25 280	8 950	16 121	15 250	40 079	11 537	31 823
Fire protection	21 490	7 522	12 082	10 213	23 519	7 955	17 125
Correction	2 335	984	1 111	-	1 627	-	201
Protective inspection and regulation	2 046	689	784	843	2 281	502	2 148
Environment and housing:							
Natural resources	-	-	-	-	-	-	-
Sewerage	10 278	18 338	8 557	550	19 440	26 368	38 191
Capital outlay	2 408	13 925	1 136	-	-	15 680	30 567
Solid waste management	9 225	4 081	8 120	6 473	8 717	5 177	11 482
Parks and recreation	19 670	17 924	8 038	10 000	51 020	8 127	17 156
Housing and community development	11 477	2 370	-	3 221	-	4 020	3 321
Government administration:							
Financial administration	6 392	2 460	4 094	2 179	5 525	6 138	3 429
Judicial and legal	6 450	1 063	750	1 403	241	354	3 158
General public buildings	7 334	5 645	4 425	-	-	1	1 857
Other	4 461	1 321	2 466	977	14 443	2 729	5 525
Interest on general debt	34 584	14 339	29 110	1 833	52 668	14 736	2 770
General expenditure, n.e.c.	11 811	14 023	7 885	5 155	87 691	16 989	4 785
Utility and liquor store expenditure	-	203 089	15 668	37 212	105 366	21 783	72 608
Insurance trust expenditure	12 783	-	-	4 770	4 121	-	-
Total debt outstanding	575 472	272 226	584 951	80 880	1 074 282	325 651	323 797
Long-term	575 472	271 439	584 951	80 880	1 074 282	325 651	323 797
Full faith and credit	247 235	221 482	190 289	18 225	482 219	89 710	187 565
Utility debt only	-	44 545	82 250	41 490	313 858	90 300	252 456
Long-term debt issued	118 175	60 845	87 970	-	67 650	98 272	86 244
Long-term debt retired	28 358	5 191	59 622	5 557	114 695	11 018	11 823
Cash and security holdings	491 853	217 890	449 164	127 379	582 259	211 019	183 825
Exhibit—City contribution to own retirement systems	7 495	-	-	2 864	7 998	-	-

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1987-88—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Arizona—Con.				Arkansas—Little Rock	California	
	Phoenix	Scottsdale	Tempe	Tucson		Anaheim	Bakersfield
Population, 1986	894 065	111 140	136 476	364 766	181 030	240 732	150 403
Date of end of fiscal year	6/30	6/30	6/30	6/30	12/31	6/30	6/30
Revenue	**976 805**	**126 791**	**114 634**	**401 812**	**119 494**	**402 632**	**84 786**
General revenue	855 949	102 607	97 116	324 312	98 742	188 491	78 397
Intergovernmental revenue	274 137	21 022	28 449	110 774	25 646	32 075	15 738
From Federal Government	69 382	496	3 243	25 259	103	15 586	1 030
From State governments	178 671	20 526	24 706	80 599	10 240	15 779	14 491
From local governments	26 084	-	500	4 916	15 303	710	217
General revenue from own sources	581 812	81 585	68 667	213 538	73 096	156 416	62 659
Taxes	270 284	44 812	34 875	115 778	27 517	73 922	43 607
Property	91 286	10 887	12 202	20 858	8 522	13 629	15 661
General sales	112 960	24 315	19 888	78 959	-	32 837	20 710
Selective sales	49 392	4 000	986	10 232	13 284	21 499	3 384
Income	-	-	-	-	-	-	-
Other	16 646	5 610	1 799	5 729	5 711	5 957	3 852
Current charges	154 716	14 241	16 704	37 484	24 743	61 117	15 115
Miscellaneous revenue	156 812	22 532	17 088	60 276	20 836	21 377	3 937
Utility and liquor store revenue	87 670	24 184	17 518	63 450	17 722	214 141	6 141
Insurance trust revenue	33 186	-	-	14 050	3 030	-	248
Expenditure	**998 990**	**165 625**	**124 667**	**419 085**	**137 118**	**404 571**	**92 610**
By character and object:							
Intergovernmental	4 118	837	-	-	-	-	-
To State governments	1 596	-	-	-	-	-	-
To local governments	2 522	837	-	-	-	-	-
Current operation	520 052	80 861	66 692	241 943	86 229	336 977	67 290
Capital outlay	313 687	61 074	46 125	105 891	34 448	26 083	23 305
Construction	202 943	36 957	43 802	74 059	33 368	7 914	937
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	147 629	22 853	11 850	66 658	14 004	41 511	1 801
Insurance benefits and repayments	13 504	-	-	4 573	2 437	-	214
Exhibit—Salaries and wages	299 805	39 426	37 083	128 715	46 312	112 940	32 639
General expenditure	865 034	147 528	97 286	343 626	112 305	203 480	84 525
Current expenditure	584 517	90 070	68 530	258 688	85 851	189 058	63 712
Intergovernmental expenditure	4 118	837	-	-	-	-	-
Capital outlay	280 517	57 458	28 756	84 938	26 454	14 422	20 813
General expenditure by function:							
Education services:							
Education	6 232	-	-	-	-	-	-
Elementary and secondary education	6 232	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	11 751	4 852	2 627	13 917	1 955	5 280	-
Social services and income maintenance:							
Public welfare	637	-	-	1 813	-	-	-
Hospitals	-	-	-	-	-	-	-
Health	882	-	-	-	368	1 362	-
Other	-	-	-	-	-	-	-
Transportation:							
Highways	130 485	28 484	22 624	48 015	7 990	9 639	21 032
Capital outlay	108 865	20 942	15 077	33 937	4 622	411	13 633
Air transportation	75 730	1 517	-	18 903	13 224	-	731
Parking facilities	2 522	-	-	-	1 150	-	140
Other	-	-	-	-	2 663	-	-
Public safety:							
Police protection	122 284	17 327	17 211	46 797	11 227	34 051	19 054
Fire protection	60 535	4 166	6 948	23 359	10 798	17 268	11 998
Correction	2 411	12	-	162	603	-	-
Protective inspection and regulation	5 149	3 234	2 550	3 061	889	14 137	2 315
Environment and housing:							
Natural resources	-	-	-	-	-	-	-
Sewerage	68 068	6 802	6 546	5 597	12 899	510	5 201
Capital outlay	45 430	3 443	1 088	4 981	6 462	-	2 245
Solid waste management	25 908	4 029	4 000	14 880	3 459	13 354	6 293
Parks and recreation	70 899	10 187	10 332	43 978	5 994	34 914	4 198
Housing and community development	38 926	429	7 062	18 536	2 588	34 865	5 068
Government administration:							
Financial administration	13 923	5 313	5 756	10 288	1 550	7 807	4 692
Judicial and legal	21 881	2 105	1 631	9 139	1 485	-	-
General public buildings	11 090	2 813	1 512	7 006	1 594	-	-
Other	13 110	7 329	1 661	8 331	2 840	8 518	1 261
Interest on general debt	132 258	18 264	5 804	56 760	13 606	20 768	1 103
General expenditure, n.e.c.	50 745	30 665	995	11 084	15 623	1 227	1 439
Utility and liquor store expenditure	120 452	18 097	27 381	70 886	22 376	201 091	7 871
Insurance trust expenditure	13 504	-	-	4 573	2 437	-	214
Total debt outstanding	1 812 348	444 842	170 091	807 525	199 501	581 881	47 203
Long-term	1 783 350	437 644	170 091	807 525	199 501	581 881	47 203
Full faith and credit	574 650	214 322	128 434	198 344	13 465	71 990	32 837
Utility debt only	216 060	13 220	74 334	130 530	8 759	257 875	12 730
Long-term debt issued	94 250	197 995	-	85 773	22 880	63 500	20 107
Long-term debt retired	116 489	45 320	18 363	74 580	16 703	16 372	1 419
Cash and security holdings	1 361 629	121 727	114 888	681 494	221 563	302 251	61 432
Exhibit—City contribution to own retirement systems	13 453	-	-	4 939	2 605	-	11

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1987-88—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	California—Con.						
	Berkeley	Burbank	Carson	Chula Vista	Compton	Concord	Costa Mesa
Population, 1986	104 112	89 121	87 836	118 837	93 528	105 976	88 271
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue	**106 467**	**186 031**	**51 605**	**50 385**	**64 345**	**71 457**	**65 213**
General revenue	106 274	107 453	51 477	50 244	60 432	67 693	60 970
Intergovernmental revenue	20 355	17 436	8 383	8 979	13 403	6 963	7 835
From Federal Government	2 899	1 247	815	1 328	2 960	763	1 571
From State governments	14 397	15 131	6 508	7 306	9 449	5 855	4 980
From local governments	3 059	1 058	1 060	345	994	345	1 284
General revenue from own sources	85 919	90 017	43 094	41 265	47 029	60 730	53 135
Taxes	43 709	48 720	22 203	23 985	26 469	36 072	40 802
Property	16 627	20 864	4 682	6 553	17 213	16 155	11 187
General sales	9 098	14 024	12 129	9 660	3 938	14 123	22 349
Selective sales	7 274	10 817	2 143	4 825	4 153	2 244	2 701
Income	-	-	-	-	-	-	-
Other	10 710	3 015	3 249	2 947	1 165	3 550	4 565
Current charges	27 381	19 138	2 430	7 562	4 873	16 751	4 570
Miscellaneous revenue	14 829	22 159	18 461	9 718	15 687	7 907	7 763
Utility and liquor store revenue	39	78 578	128	141	3 913	58	-
Insurance trust revenue	154	-	-	-	-	3 706	4 243
Expenditure	**99 8[illegible]**	**182 251**	**41 674**	**54 245**	**73 233**	**69 357**	**59 303**
By character and object:							
Intergovernmental	-	-	5 046	2 472	-	135	-
To State governments	-	-	-	-	-	-	-
To local governments	-	-	5 046	2 472	-	135	-
Current operation	87 403	153 010	19 816	40 789	53 801	49 567	44 179
Capital outlay	8 203	19 284	9 469	1 467	13 146	9 903	13 006
Construction	139	656	3 589	-	6 576	555	-
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	1 632	9 957	7 343	9 517	6 286	9 268	1 325
Insurance benefits and repayments	2 617	-	-	-	-	464	793
Exhibit—Salaries and wages	52 608	44 290	10 594	20 188	23 521	20 379	21 096
General expenditure	97 086	100 780	40 494	53 902	67 950	68 724	58 510
Current expenditure	88 883	87 110	31 189	52 435	55 138	58 821	45 504
Intergovernmental expenditure	-	-	5 046	2 472	-	135	-
Capital outlay	8 203	13 670	9 305	1 467	12 812	9 903	13 006
General expenditure by function:							
Education services:							
Education	-	-	-	-	-	-	-
Elementary and secondary education	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	5 092	2 534	-	2 282	-	-	215
Social services and income maintenance:							
Public welfare	-	-	-	-	-	-	-
Hospitals	-	-	-	-	-	-	-
Health	6 662	2 066	77	322	548	743	1 034
Other	-	-	-	-	-	-	-
Transportation:							
Highways	5 192	14 668	8 069	11 867	6 382	7 276	11 988
Capital outlay	2	5 259	4 742	51	1 121	2 844	7 906
Air transportation	-	-	-	-	-	-	-
Parking facilities	3 234	-	-	190	-	-	-
Other	2 087	-	-	-	-	-	-
Public safety:							
Police protection	16 279	10 526	5 260	10 817	13 384	13 255	15 341
Fire protection	9 498	9 893	-	4 774	8 156	-	7 497
Correction	-	-	-	-	-	-	-
Protective inspection and regulation	4 193	1 570	635	628	307	3 005	2 612
Environment and housing:							
Natural resources	-	-	-	-	-	-	-
Sewerage	6 163	5 502	-	3 492	483	6 882	445
Capital outlay	3 136	670	-	10	-	-	2
Solid waste management	9 462	3 563	-	-	-	-	1 298
Parks and recreation	4 642	7 834	7 869	4 209	2 253	8 855	6 204
Housing and community development	2 849	262	4 830	1 061	14 864	9 115	2 684
Government administration:							
Financial administration	5 175	12 029	3 675	3 624	6 476	4 827	1 329
Judicial and legal	890	-	-	-	-	-	-
General public buildings	-	-	-	-	-	-	-
Other	3 975	2 268	1 269	886	7 608	1 238	5 745
Interest on general debt	1 632	8 209	7 343	9 517	6 208	9 288	1 325
General expenditure, n.e.c.	10 061	866	1 467	233	1 281	4 240	793
Utility and liquor store expenditure	152	81 471	1 180	343	5 283	169	-
Insurance trust expenditure	2 617	-	-	-	-	464	793
Total debt outstanding	26 571	186 982	102 396	135 105	71 130	116 198	39 136
Long-term	26 571	186 982	102 396	135 105	71 130	116 198	39 136
Full faith and credit	4 855	54 950	64 805	38 190	61 715	85 628	11 920
Utility debt only	-	28 105	-	-	-	-	-
Long-term debt issued	-	12 693	-	16 435	-	-	9 230
Long-term debt retired	6 073	40 637	2 510	306	11 915	1 929	86
Cash and security holdings	41 151	221 678	104 499	95 064	23 924	163 254	98 302
Exhibit—City contribution to own retirement systems	2 481	-	-	-	-	2 704	2 489

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1987-88—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	California—Con.						
	Daly City	Downey	El Cajon	El Monte	Escondido	Fremont	Fresno
Population, 1986	82 995	85 371	84 456	96 614	83 549	153 583	284 660
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue	**37 980**	**40 952**	**30 555**	**32 449**	**84 135**	**75 676**	**252 016**
General revenue	32 805	35 860	30 431	31 442	72 517	75 581	180 579
Intergovernmental revenue	6 696	7 161	5 878	7 945	5 878	12 423	35 410
From Federal Government	1 232	1 202	1 223	1 834	952	1 245	12 691
From State governments	4 722	4 965	4 268	5 054	4 802	10 814	16 984
From local governments	742	994	387	1 057	124	364	5 735
General revenue from own sources	26 109	28 699	24 553	23 497	66 639	63 158	145 169
Taxes	14 528	18 969	17 891	17 278	35 095	45 868	79 769
Property	6 456	6 188	4 141	6 730	9 792	18 795	29 827
General sales	5 912	9 234	11 501	8 234	14 759	11 589	34 948
Selective sales	862	1 756	1 300	637	1 468	2 928	5 198
Income	-	-	-	-	-	-	-
Other	1 298	1 791	949	1 477	9 076	12 556	9 796
Current charges	8 851	3 158	3 755	2 425	17 095	3 398	41 870
Miscellaneous revenue	2 730	6 572	2 907	3 794	14 449	13 894	23 530
Utility and liquor store revenue	5 175	5 092	124	1 007	11 618	95	12 555
Insurance trust revenue	-	-	-	-	-	-	58 882
Expenditure	**38 391**	**41 303**	**33 779**	**34 841**	**73 666**	**82 105**	**226 616**
By character and object:							
Intergovernmental	-	-	1 790	-	-	148	-
To State governments	-	-	-	-	-	-	-
To local governments	-	-	1 790	-	-	148	-
Current operation	33 016	37 724	26 540	27 809	40 989	48 586	161 922
Capital outlay	4 214	1 751	5 372	5 199	27 597	14 538	29 779
Construction	14	-	-	2 125	8 806	2 032	2 809
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	1 161	1 828	77	1 833	5 080	18 833	15 617
Insurance benefits and repayments	-	-	-	-	-	-	19 298
Exhibit - Salaries and wages	15 830	14 865	15 387	1 573	20 619	29 166	62 509
General expenditure	34 448	35 607	33 263	32 614	58 759	81 882	183 867
Current expenditure	30 755	34 668	27 891	28 185	36 752	67 344	158 307
Intergovernmental expenditure	-	-	1 790	-	-	148	-
Capital outlay	3 693	939	5 372	4 429	22 007	14 538	25 560
General expenditure by function:							
Education services:							
Education	-	-	-	-	-	-	-
Elementary and secondary education	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	1 218	1 221	15	-	1 348	1 453	-
Social services and income maintenance:							
Public welfare	-	-	-	-	-	-	-
Hospitals	-	-	-	-	-	-	-
Health	130	979	835	75	820	2 345	3 765
Other	-	-	-	-	-	-	-
Transportation:							
Highways	3 899	5 180	3 780	3 183	5 453	10 014	18 635
Capital outlay	1 976	486	1 140	1 155	2 486	6 943	5 735
Air transportation	-	-	-	-	-	102	10 734
Parking facilities	7	-	-	18	91	-	1 915
Other	-	-	-	-	-	-	-
Public safety:							
Police protection	7 431	9 949	6 796	9 871	8 832	16 114	30 734
Fire protection	4 788	5 115	3 406	5 369	4 274	9 573	17 075
Correction	-	-	-	-	-	-	-
Protective inspection and regulation	1 398	1 196	1 179	1 488	2 360	4 100	6 872
Environment and housing:							
Natural resources	-	-	-	-	-	-	-
Sewerage	3 611	291	5 298	-	9 191	-	9 274
Capital outlay	47	109	959	-	5 184	-	1 624
Solid waste management	1 266	-	-	-	-	-	16 112
Parks and recreation	1 901	2 116	2 883	3 348	5 163	6 936	12 497
Housing and community development	1 040	926	785	4 466	10 645	5 235	7 804
Government administration:							
Financial administration	2 250	1 385	7 593	1 600	2 726	1 576	8 731
Judicial and legal	-	137	-	-	-	-	-
General public buildings	-	522	-	-	-	-	-
Other	2 952	1 074	593	835	1 392	5 483	11 241
Interest on general debt	1 088	1 822	77	1 833	4 699	18 833	15 617
General expenditure, n.e.c.	1 269	3 692	35	530	1 765	116	4 061
Utility and liquor store expenditure	3 943	5 696	516	2 227	14 907	223	23 451
Insurance trust expenditure	-	-	-	-	-	-	19 298
Total debt outstanding	11 685	27 925	1 757	28 146	46 242	195 259	258 129
Long-term	11 685	27 925	1 757	28 146	46 242	195 259	258 129
Full faith and credit	-	-	-	1 230	2 145	8 895	18 519
Utility debt only	-	-	-	-	6 055	-	-
Long-term debt issued	-	-	956	493	-	-	1 847
Long-term debt retired	2 640	730	310	2 823	549	73 780	13 530
Cash and security holdings	27 123	26 141	38 721	18 255	164 288	172 493	600 203
Exhibit—City contribution to own retirement systems	-	-	-	-	-	-	13 011

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1987-88—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	California—Con.						
	Fullerton	Garden Grove	Glendale	Hayward	Huntington Beach	Inglewood	Irvine
Population, 1986	108 749	134 852	153 657	101 518	183 621	102 546	92 437
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue	**64 633**	**65 110**	**179 199**	**65 060**	**105 595**	**95 055**	**68 736**
General revenue	55 458	58 369	97 812	58 501	96 202	86 070	68 736
Intergovernmental revenue	10 559	15 767	18 176	8 407	12 020	24 959	6 279
From Federal Government	1 790	6 874	5 222	1 686	855	5 872	730
From State governments	7 779	8 609	10 825	6 461	10 487	14 392	5 247
From local governments	990	284	2 129	260	678	4 695	302
General revenue from own sources	44 899	42 602	79 636	50 094	84 182	61 111	62 457
Taxes	31 020	32 890	39 639	35 576	56 744	38 787	45 292
Property	12 986	16 364	9 915	14 217	23 820	15 571	7 858
General sales	12 929	13 198	18 318	16 630	17 544	6 524	18 611
Selective sales	2 772	1 910	8 486	1 885	10 841	10 756	5 817
Income	-	-	-	-	-	-	-
Other	2 333	1 418	2 920	2 844	4 539	5 936	13 006
Current charges	8 438	2 809	12 411	8 224	10 032	10 106	7 238
Miscellaneous revenue	5 441	6 903	27 586	6 294	17 406	12 218	9 927
Utility and liquor store revenue	9 175	6 741	81 387	6 559	9 393	8 985	-
Insurance trust revenue	-	-	-	-	-	-	-
Expenditure	**69 858**	**69 750**	**187 426**	**54 282**	**97 700**	**90 031**	**81 591**
By character and object:							
Intergovernmental	-	-	-	-	-	-	-
To State governments	-	-	-	-	-	-	-
To local governments	-	-	-	-	-	-	-
Current operation	53 870	54 716	140 877	45 126	87 249	77 715	49 462
Capital outlay	15 113	11 574	42 808	8 880	4 425	1 761	12 239
Construction	4 155	3 558	-	136	1 253	174	-
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	875	3 460	3 741	276	6 026	10 555	19 890
Insurance benefits and repayments	-	-	-	-	-	-	-
Exhibit—Salaries and wages	24 437	30 972	51 114	27 617	38 466	31 319	23 274
General expenditure	62 177	61 781	104 619	49 654	87 404	82 590	81 591
Current expenditure	48 079	51 678	78 312	40 774	83 842	80 915	69 352
Intergovernmental expenditure	-	-	-	-	-	-	-
Capital outlay	14 098	10 103	26 307	8 880	3 562	1 675	12 239
General expenditure by function:							
Education services:							
Education	-	-	-	-	-	-	-
Elementary and secondary education	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	2 707	9	4 727	1 669	3 015	1 790	47
Social services and income maintenance:							
Public welfare	-	-	-	-	-	-	-
Hospitals	-	-	-	-	-	-	-
Health	586	2 108	312	400	989	1 746	477
Other	-	-	-	-	-	-	-
Transportation:							
Highways	10 258	8 785	14 865	10 176	14 815	7 304	15 112
Capital outlay	5 346	2 131	8 635	7 049	129	801	7 297
Air transportation	1 487	-	-	556	-	-	-
Parking facilities	7	-	4 848	194	1 489	537	-
Other	-	-	-	-	-	-	-
Public safety:							
Police protection	13 585	15 032	17 493	13 467	24 336	17 614	11 374
Fire protection	6 097	6 677	16 645	8 499	11 823	5 240	-
Correction	-	-	-	-	-	-	-
Protective inspection and regulation	2 219	1 820	3 617	1 394	1 185	2 464	3 251
Environment and housing:							
Natural resources	-	-	-	-	-	-	-
Sewerage	446	-	7 710	2 083	-	1 196	-
Capital outlay	294	-	4 927	-	-	-	-
Solid waste management	2 759	-	6 102	-	3 484	6 375	1 862
Parks and recreation	3 777	1 875	6 053	598	9 136	4 078	14 019
Housing and community development	9 827	16 404	5 529	1 833	5 580	10 310	3 476
Government administration:							
Financial administration	3 529	1 345	5 272	-	4 000	5 248	5 401
Judicial and legal	-	-	-	-	-	-	-
General public buildings	-	-	-	-	-	-	-
Other	4 020	2 435	1 829	5 920	987	780	5 252
Interest on general debt	873	3 352	1 681	276	5 986	10 062	19 890
General expenditure, n.e.c.	-	1 939	7 936	2 589	479	7 666	1 430
Utility and liquor store expenditure	7 681	7 969	82 807	4 628	10 296	7 441	-
Insurance trust expenditure	-	-	-	-	-	-	-
Total debt outstanding	12 270	39 355	66 191	27 029	87 409	136 883	257 084
Long-term	12 270	39 355	66 191	27 029	87 409	136 883	257 084
Full faith and credit	4 580	37 180	-	400	2 615	-	13 240
Utility debt only	-	2 175	32 595	-	560	12 025	-
Long-term debt issued	7 075	-	12 722	13 972	14 870	5 000	-
Long-term debt retired	637	1 140	2 236	2 168	4 626	6 286	46 311
Cash and security holdings	34 194	52 920	170 755	4 882	85 766	103 753	211 700
Exhibit—City contribution to own retirement systems	-	-	-	-	-	-	-

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1987-88—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	California—Con.						
	Lakewood	Long Beach	Los Angeles	Modesto	Norwalk	Oakland	Oceanside
Population, 1986	75 838	396 277	3 259 295	132 935	90 048	356 962	99 144
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue	**28 268**	**641 520**	**5 309 074**	**71 515**	**29 790**	**458 807**	**97 014**
General revenue	25 238	487 080	2 933 069	65 855	28 504	432 706	82 034
Intergovernmental revenue	5 738	89 051	397 648	14 802	8 775	53 985	10 701
From Federal Government	249	29 025	86 081	4 037	1 048	13 243	959
From State governments	4 557	46 330	266 533	9 529	5 189	35 768	7 273
From local governments	932	13 696	45 034	1 236	2 538	4 976	2 469
General revenue from own sources	19 500	398 029	2 535 421	51 053	19 729	378 721	71 333
Taxes	10 203	134 075	1 486 500	31 630	11 534	171 070	23 810
Property	2 169	55 696	516 631	5 887	2 291	77 293	11 734
General sales	6 526	27 031	266 073	12 768	6 778	29 932	5 929
Selective sales	662	38 094	417 255	6 328	1 083	26 825	1 337
Income	-	-	-	-	-	-	-
Other	846	13 254	286 541	6 647	1 382	37 020	4 810
Current charges	6 410	150 741	638 322	12 109	3 031	102 656	24 929
Miscellaneous revenue	2 887	113 213	410 599	7 314	5 164	104 995	22 594
Utility and liquor store revenue	3 030	153 648	1 796 562	5 660	1 286	-	14 980
Insurance trust revenue	-	792	579 443	-	-	26 101	-
Expenditure	**24 197**	**598 740**	**5 270 103**	**80 113**	**33 166**	**413 837**	**100 347**
By character and object:							
Intergovernmental	3 815	1 234	8 396	619	-	77	160
To State governments	-	361	-	-	-	-	-
To local governments	3 815	873	8 396	619	-	77	160
Current operation	17 481	496 506	3 115 457	56 324	27 015	261 847	67 014
Capital outlay	2 382	61 448	1 319 285	18 556	2 522	43 349	17 708
Construction	1 249	43 393	1 061 364	6 078	45	36 966	2 245
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	519	38 893	349 521	4 614	3 629	72 681	15 405
Insurance benefits and repayments	-	659	477 464	-	-	35 883	-
Exhibit--Salaries and wages	7 032	168 644	1 598 317	25 755	6 561	120 530	20 265
General expenditure	21 673	432 365	3 009 809	73 174	29 340	377 954	87 881
Current expenditure	19 291	385 343	2 122 802	56 287	26 818	334 605	72 757
Intergovernmental expenditure	3 815	1 234	8 396	619	-	77	160
Capital outlay	2 382	47 022	887 007	16 887	2 522	43 349	15 124
General expenditure by function:							
Education services:							
Education	-	1 234	4 148	-	-	1 782	-
Elementary and secondary education	-	1 234	4 148	-	-	1 782	-
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	-	10 674	36 891	476	-	7 100	1 734
Social services and income maintenance:							
Public welfare	-	-	-	-	-	-	-
Hospitals	-	-	-	-	-	-	-
Health	-	8 447	6 409	366	245	3	1 636
Other	-	-	-	-	-	-	-
Transportation:							
Highways	3 524	19 211	173 931	7 340	3 272	19 617	6 363
Capital outlay	578	4 281	96 690	2 647	692	8 318	200
Air transportation	-	6 968	289 977	807	-	22 751	137
Parking facilities	-	1	2 500	189	-	3 052	115
Other	-	39 207	181 060	-	-	17 970	-
Public safety:							
Police protection	3 863	72 837	508 577	14 577	5 200	51 757	12 071
Fire protection	-	44 615	200 210	8 636	-	28 522	5 369
Correction	-	3 730	1 720	-	-	4 799	-
Protective inspection and regulation	902	6 654	58 667	1 250	667	3 131	4 268
Environment and housing:							
Natural resources	-	-	3 858	-	-	-	-
Sewerage	-	2 626	437 706	9 093	-	12 258	12 889
Capital outlay	-	917	366 565	4 123	-	7 660	7 615
Solid waste management	2 214	16 077	88 357	132	1 957	3 180	6 159
Parks and recreation	4 742	40 003	129 310	7 866	2 641	24 094	4 389
Housing and community development	2 861	50 273	194 374	6 601	4 564	20 767	6 780
Government administration:							
Financial administration	2 285	17 165	74 396	3 954	2 732	14 710	2 218
Judicial and legal	-	7 515	32 198	-	-	4 028	-
General public buildings	-	338	53 901	-	-	7 702	-
Other	163	8 184	58 855	2 639	3 368	5 751	3 292
Interest on general debt	451	33 431	213 465	4 614	3 629	72 681	15 076
General expenditure, n.e.c.	668	38 175	279 209	2 644	1 045	43 299	1 385
Utility and liquor store expenditure	2 524	165 716	1 782 830	6 939	3 826	-	12 486
Insurance trust expenditure	-	659	477 464	-	-	35 883	-
Total debt outstanding	15 665	559 243	5 024 922	80 896	44 560	1 024 267	214 986
Long-term	15 665	559 243	4 924 714	80 896	44 560	998 267	214 986
Full faith and credit	14 150	-	17 355	-	30 705	1 500	22 220
Utility debt only	1 515	8 875	2 125 490	-	-	-	5 215
Long-term debt issued	8 650	85 057	686 720	34 087	-	122 870	-
Long-term debt retired	3 875	71 802	611 839	14 847	1 800	99 722	4 311
Cash and security holdings	22 984	745 351	9 199 460	32 358	54 763	1 310 945	257 002
Exhibit—City contribution to own retirement systems	-	1 235	520 446	-	-	30 452	-

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1987-88—Con.

[Dollar amounts in thousands. Detail does not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	California—Con.						
	Ontario	Orange	Oxnard	Pasadena	Pomona	Rancho Cucamonga	Richmond
Population, 1986	114 308	100 741	130 796	129 903	115 539	75 749	77 855
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue	**93 986**	**63 047**	**81 974**	**210 687**	**65 389**	**57 545**	**76 718**
General revenue	81 477	53 527	72 889	118 507	57 137	57 545	76 201
Intergovernmental revenue	10 221	7 509	9 870	16 103	14 682	5 318	8 262
From Federal Government	1 130	929	1 037	1 342	2 234	342	1 515
From State governments	9 091	6 126	8 833	12 386	11 234	4 976	6 516
From local governments	-	454	-	2 375	1 214	-	231
General revenue from own sources	71 256	46 018	63 019	102 404	42 455	52 227	67 939
Taxes	34 477	34 840	30 091	63 569	31 556	35 790	42 499
Property	16 224	11 275	12 589	22 656	9 195	12 867	25 254
General sales	11 058	17 750	9 177	16 540	8 099	3 763	6 905
Selective sales	2 776	2 075	3 381	12 980	11 585	3 025	8 375
Income	-	-	-	-	-	-	-
Other	4 419	3 740	4 944	11 393	2 677	16 135	1 965
Current charges	14 479	5 358	20 458	17 271	5 681	3 665	14 549
Miscellaneous revenue	22 300	5 820	12 470	21 564	5 218	12 772	10 891
Utility and liquor store revenue	12 509	9 520	9 085	88 769	8 252	-	50
Insurance trust revenue	-	-	-	3 411	-	-	467
Expenditure	**92 811**	**58 869**	**84 597**	**227 157**	**79 303**	**50 039**	**76 787**
By character and object:							
Intergovernmental	-	-	-	-	-	-	-
To State governments	-	-	-	-	-	-	-
To local governments	-	-	-	-	-	-	-
Current operation	57 023	48 989	62 896	191 740	59 123	25 320	57 887
Capital outlay	22 677	6 656	16 060	19 348	3 692	13 419	10 481
Construction	4 160	855	1 727	1 559	-	12 409	8 226
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	13 111	3 224	5 641	8 665	16 488	11 300	7 670
Insurance benefits and repayments	-	-	-	7 404	-	-	729
Exhibit—Salaries and wages	23 394	22 455	32 585	64 449	26 764	4 103	25 630
General expenditure	82 283	51 724	75 399	126 995	70 636	50 039	75 748
Current expenditure	62 164	45 183	61 097	119 716	68 268	36 620	65 269
Intergovernmental expenditure	-	-	-	-	-	-	-
Capital outlay	20 119	6 541	14 302	7 279	2 368	13 419	10 479
General expenditure by function:							
Education services:							
Education	-	-	-	-	-	-	-
Elementary and secondary education	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	2 141	2 243	1 331	6 917	1 841	-	2 293
Social services and income maintenance:							
Public welfare	-	-	-	-	-	-	-
Hospitals	-	-	-	-	-	-	-
Health	1 562	1 236	-	3 613	542	-	98
Other	-	-	-	-	-	-	-
Transportation:							
Highways	7 176	8 636	11 090	19 049	10 193	11 717	2 326
Capital outlay	2 944	3 248	3 408	259	167	4 017	1
Air transportation	-	-	-	-	-	-	-
Parking facilities	27	-	300	14 071	74	-	-
Other	-	-	-	-	-	-	3 251
Public safety:							
Police protection	13 436	11 832	14 049	21 316	15 671	5 808	16 503
Fire protection	7 214	7 466	6 065	11 550	9 568	-	9 662
Correction	-	-	-	-	-	-	-
Protective inspection and regulation	3 066	817	1 207	3 670	1 527	4 953	5 031
Environment and housing:							
Natural resources	-	-	-	-	-	-	-
Sewerage	3 139	118	9 014	2 103	79	-	8 388
Capital outlay	407	-	2 890	1 082	-	-	3 754
Solid waste management	5 880	2 784	5 816	4 760	3 411	-	-
Parks and recreation	2 581	3 919	10 667	9 532	3 595	644	3 396
Housing and community development	18 416	4 706	2 963	5 084	3 274	12 279	10 552
Government administration:							
Financial administration	2 686	3 158	4 531	-	845	2 875	-
Judicial and legal	-	-	-	-	-	-	-
General public buildings	-	-	-	-	-	-	-
Other	785	1 385	783	15 969	3 495	413	4 593
Interest on general debt	12 992	3 156	5 518	5 838	16 488	11 300	7 670
General expenditure, n.e.c.	1 162	268	1 665	3 523	33	50	1 985
Utility and liquor store expenditure	10 528	7 145	9 198	92 758	8 667	-	290
Insurance trust expenditure	-	-	-	7 404	-	-	729
Total debt outstanding	163 513	41 314	77 693	232 201	320 855	142 496	116 823
Long-term	163 513	41 314	77 693	232 201	320 855	142 496	116 823
Full faith and credit	55 220	21 085	-	1 025	54 525	-	16 570
Utility debt only	1 020	585	2 157	39 635	-	-	-
Long-term debt issued	-	1 269	9 600	20 934	6 015	9 500	-
Long-term debt retired	7 716	390	3 589	7 959	9 603	6 091	11 013
Cash and security holdings	201 995	67 603	82 210	275 261	285 877	189 600	37 510
Exhibit—City contribution to own retirement systems	-	-	-	5 650	-	-	3

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1987-88—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	California—Con.						
	Riverside	Sacramento	Salinas	San Bernardino	San Buenaventura	San Diego	San Francisco
Population, 1986	196 747	323 553	96 916	138 608	84 610	1 015 191	748 959
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue	**292 068**	**282 581**	**58 403**	**133 622**	**68 627**	**1 052 895**	**2 516 491**
General revenue	151 650	231 517	58 403	124 857	61 259	860 751	2 048 906
Intergovernmental revenue	17 982	23 871	8 684	23 532	7 383	173 311	614 999
From Federal Government	1 724	1 354	2 089	8 151	775	63 648	95 515
From State governments	15 347	21 035	6 453	14 920	6 605	78 550	519 240
From local governments	911	1 482	142	461	3	31 113	244
General revenue from own sources	133 668	207 646	49 719	101 325	53 876	687 440	1 433 907
Taxes	56 199	122 493	23 577	52 950	32 072	276 366	742 222
Property	15 868	49 753	7 119	18 029	8 638	110 769	387 605
General sales	21 467	32 565	9 391	18 493	12 465	94 967	77 044
Selective sales	11 988	28 465	5 399	12 259	6 568	52 240	101 168
Income	-	-	-	-	-	-	-
Other	6 876	11 710	1 568	4 169	4 401	18 390	176 405
Current charges	36 524	64 814	4 190	24 824	8 904	105 874	447 895
Miscellaneous revenue	40 945	20 339	21 952	23 551	12 900	305 200	243 790
Utility and liquor store revenue	140 418	16 646	-	8 765	7 368	117 193	192 296
Insurance trust revenue	-	34 418	-	-	-	74 951	275 289
Expenditure	**281 065**	**284 008**	**52 880**	**125 283**	**59 398**	**981 680**	**2 196 527**
By character and object:							
Intergovernmental	-	-	-	-	-	12 955	29 552
To State governments	-	-	-	-	-	572	29 552
To local governments	-	-	-	-	-	11 073	-
Current operation	209 087	207 127	40 229	82 916	43 530	567 020	1 509 623
Capital outlay	44 567	54 672	10 777	19 968	8 852	233 757	239 513
Construction	3 481	13 157	8 870	2 402	-	188 434	178 013
Assistance and subsidies	-	-	-	-	-	-	104 327
Interest on debt	27 411	6 131	1 874	22 399	7 016	133 669	136 040
Insurance benefits and repayments	-	16 078	-	-	-	34 279	177 472
Exhibit– Salaries and wages	59 466	98 314	18 648	35 597	20 794	269 739	955 736
General expenditure	140 797	248 951	52 880	113 367	54 227	786 715	1 612 658
Current expenditure	112 786	199 755	42 103	97 161	46 023	600 260	1 450 704
Intergovernmental expenditure	-	-	-	-	-	12 955	29 552
Capital outlay	28 011	49 196	10 777	16 206	8 204	186 455	161 954
General expenditure by function:							
Education services:							
Education	-	-	-	-	-	-	40 502
Elementary and secondary education	-	-	-	-	-	-	40 502
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	7 786	5 202	2 137	1 733	-	12 995	17 647
Social services and income maintenance:							
Public welfare	-	-	-	-	-	1 152	198 226
Hospitals	-	-	-	-	-	1 581	224 514
Health	702	844	385	603	-	291	114 224
Other	-	-	-	-	-	-	-
Transportation:							
Highways	16 983	18 717	5 647	5 189	7 850	53 637	10 682
Capital outlay	6 715	6 135	11	1 241	3 503	27 301	4 246
Air transportation	2 275	-	722	-	-	3 512	114 145
Parking facilities	652	8 267	27	276	574	424	6 141
Other	-	4 572	-	-	-	-	32 539
Public safety:							
Police protection	24 600	48 624	10 816	17 801	10 000	122 657	125 660
Fire protection	12 024	29 173	5 970	10 081	5 926	48 464	78 483
Correction	-	-	-	-	-	-	38 374
Protective inspection and regulation	2 738	12 923	567	2 774	1 687	11 680	9 359
Environment and housing:							
Natural resources	-	-	-	-	-	586	-
Sewerage	16 081	4 911	331	13 985	4 943	112 039	96 461
Capital outlay	9 850	677	11	7 487	493	71 555	54 431
Solid waste management	11 253	18 500	-	6 085	-	22 816	12 452
Parks and recreation	13 243	27 545	3 882	5 164	7 628	88 205	109 715
Housing and community development	11 441	27 464	2 540	9 384	1 076	57 748	35 928
Government administration:							
Financial administration	3 173	-	3 680	-	4 732	11 779	37 383
Judicial and legal	-	-	-	-	-	9 190	68 866
General public buildings	-	-	-	-	-	8 050	14 777
Other	1 853	16 312	4 019	7 861	1 455	18 289	19 797
Interest on general debt	13 968	5 565	1 874	22 399	6 805	133 629	134 972
General expenditure, n.e.c.	2 025	20 332	10 283	10 032	1 551	67 991	71 811
Utility and liquor store expenditure	140 268	18 979	-	11 916	5 171	160 686	406 397
Insurance trust expenditure	-	16 078	-	-	-	34 279	177 472
Total debt outstanding	476 840	197 848	20 265	276 954	105 099	1 524 053	1 832 157
Long-term	476 840	197 848	20 265	276 954	105 099	1 524 053	1 832 157
Full faith and credit	16 240	72 195	470	63 050	1 085	199 108	150 412
Utility debt only	187 920	14 875	-	-	2 265	720	123 013
Long-term debt issued	15 640	43 135	-	1 350	-	96 735	237 472
Long-term debt retired	19 300	10 199	729	22 653	2 610	136 867	167 813
Cash and security holdings	182 745	391 129	47 993	197 140	150 380	2 493 872	5 063 302
Exhibit—City contribution to own retirement systems	-	14 057	-	-	-	32 768	238 166

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1987-88—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	California—Con.						
	San Jose	San Mateo	Santa Ana	Santa Barbara	Santa Clara	Santa Monica	Santa Rosa
Population, 1986	712 079	81 018	236 777	79 286	88 565	93 173	97 595
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue	**604 813**	**52 148**	**161 687**	**90 137**	**285 828**	**119 834**	**96 696**
General revenue	521 858	52 148	146 119	80 359	147 459	105 283	84 108
Intergovernmental revenue	71 683	5 839	28 123	9 968	5 733	15 801	9 035
From Federal Government	12 069	469	13 459	810	259	1 045	1 859
From State governments	49 309	5 370	14 208	8 917	5 474	9 011	6 008
From local governments	10 305	-	456	241	-	5 745	1 168
General revenue from own sources	450 175	46 309	117 996	70 391	141 726	89 482	75 073
Taxes	256 607	30 823	80 184	35 258	47 807	48 877	34 265
Property	96 302	13 411	34 326	10 575	18 998	10 780	10 326
General sales	62 076	10 461	27 349	10 905	23 007	14 478	15 078
Selective sales	50 249	1 779	9 905	11 033	4 385	13 093	6 481
Income	-	-	-	-	-	-	-
Other	47 980	5 172	8 574	2 745	1 417	10 526	2 380
Current charges	100 848	10 834	11 392	24 155	61 894	27 214	20 905
Miscellaneous revenue	92 720	4 652	26 420	10 978	32 025	13 391	19 903
Utility and liquor store revenue	6 386	-	15 568	9 515	138 369	14 551	12 588
Insurance trust revenue	76 569	-	-	263	-	-	-
Expenditure	**579 586**	**57 459**	**175 500**	**96 448**	**287 002**	**129 647**	**105 594**
By character and object:							
Intergovernmental	9 766	-	-	-	-	-	-
To State governments	-	-	-	-	-	-	-
To local governments	9 766	-	-	-	-	-	-
Current operation	301 736	39 266	124 634	64 469	232 928	104 047	59 380
Capital outlay	173 717	17 878	31 536	25 417	27 791	23 009	34 447
Construction	142 044	2 517	13 575	5 827	1 555	495	-
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	69 029	315	19 330	6 409	26 283	2 591	11 767
Insurance benefits and repayments	25 338	-	-	153	-	-	-
Exhibit—Salaries and wages	174 988	22 650	62 706	29 379	36 763	50 284	27 222
General expenditure	547 137	57 459	160 141	85 120	129 973	105 829	88 642
Current expenditure	376 153	39 581	131 914	63 303	121 383	86 741	60 333
Intergovernmental expenditure	9 766	-	-	-	-	-	-
Capital outlay	170 984	17 878	28 227	21 817	8 590	19 088	28 309
General expenditure by function:							
Education services:							
Education	-	-	-	-	-	-	-
Elementary and secondary education	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	13 068	2 249	3 116	2 582	2 376	5 125	-
Social services and income maintenance:							
Public welfare	-	-	-	-	-	-	-
Hospitals	-	-	-	-	-	-	-
Health	-	-	2 390	178	-	362	216
Other	-	-	-	-	-	-	-
Transportation:							
Highways	45 662	12 001	14 061	13 939	9 234	6 238	7 763
Capital outlay	28 286	7 768	2 389	9 578	3 665	2 112	3 026
Air transportation	54 799	-	-	3 969	-	5 795	-
Parking facilities	1 553	332	96	2 384	692	1 309	2 266
Other	-	-	-	4 996	-	4 521	-
Public safety:							
Police protection	71 587	10 679	34 874	11 419	11 705	16 258	9 924
Fire protection	41 501	6 759	15 664	6 607	11 196	8 154	5 857
Correction	-	-	-	-	-	-	-
Protective inspection and regulation	5 290	1 530	5 774	961	963	823	820
Environment and housing:							
Natural resources	-	-	-	-	-	-	-
Sewerage	60 054	5 507	557	3 757	6 406	4 042	30 393
Capital outlay	10 895	1 162	550	245	496	2 064	21 556
Solid waste management	4 316	374	3 275	-	4 158	6 034	-
Parks and recreation	37 203	7 651	10 639	6 666	51 116	9 117	4 654
Housing and community development	96 126	5 065	38 236	11 733	-	6 211	2 256
Government administration:							
Financial administration	9 955	3 374	4 845	6 886	7 633	3 539	3 445
Judicial and legal	4 428	-	-	-	-	-	-
General public buildings	3 722	-	-	-	-	-	-
Other	12 439	1 125	2 584	1 279	8 377	13 374	9 260
Interest on general debt	69 023	315	19 183	5 418	12 859	2 591	11 749
General expenditure, n.e.c.	18 411	298	4 837	2 334	3 256	10 336	39
Utility and liquor store expenditure	7 111	-	15 359	11 175	157 029	23 818	16 952
Insurance trust expenditure	25 338	-	-	153	-	-	-
Total debt outstanding	980 857	17 240	202 880	72 300	435 115	39 345	182 705
Long-term	980 857	17 240	202 880	72 300	435 115	39 345	182 705
Full faith and credit	505 744	14 070	142 595	14 850	43 124	6 775	5 295
Utility debt only	143	-	2 690	10 585	186 315	-	436
Long-term debt issued	61 547	-	4 813	-	-	6 775	43 400
Long-term debt retired	28 246	3 016	11 728	6 150	5 210	354	6 373
Cash and security holdings	1 654 578	49 672	83 132	108 274	203 940	96 880	204 447
Exhibit—City contribution to own retirement systems	33 133	-	-	-	-	-	-

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1987-88—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	California—Con.							
	Simi Valley	South Gate	Stockton	Sunnyvale	Thousand Oaks	Torrance	Vallejo	West Covina
Population, 1986	88 352	80 580	183 431	112 133	94 823	135 565	93 263	86 888
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue	**60 112**	**33 431**	**104 552**	**98 489**	**58 183**	**116 226**	**70 500**	**45 457**
General revenue	50 923	30 004	100 844	91 027	52 069	105 362	54 847	41 862
Intergovernmental revenue	8 251	11 593	12 632	9 964	7 959	19 325	15 494	8 951
From Federal Government	1 206	4 378	1 686	398	464	3 152	1 029	3 206
From State governments	6 490	6 326	10 882	9 433	7 405	11 144	11 742	4 807
From local governments	555	889	64	133	90	5 029	2 723	938
General revenue from own sources	42 672	18 411	88 212	81 063	44 110	86 037	39 353	32 911
Taxes	18 957	11 271	50 326	48 379	24 014	63 498	27 290	21 648
Property	8 667	4 310	13 078	16 006	7 371	14 637	10 072	7 424
General sales	5 547	4 903	17 239	21 859	10 534	23 975	5 451	8 373
Selective sales	1 208	752	13 888	7 829	2 253	18 152	6 648	1 638
Income	-	-	-	-	-	-	-	-
Other	3 505	1 306	6 121	2 685	3 856	6 733	5 119	4 213
Current charges	6 018	3 670	26 210	26 852	10 552	11 879	3 485	1 600
Miscellaneous revenue	17 697	3 470	11 676	5 832	9 544	10 660	8 578	9 663
Utility and liquor store revenue	9 189	3 427	3 706	7 462	6 114	10 864	15 653	3 595
Insurance trust revenue	-	-	-	-	-	-	-	-
Expenditure	**59 818**	**38 190**	**105 455**	**93 894**	**79 157**	**119 539**	**84 591**	**41 438**
By character and object:								
Intergovernmental	-	-	-	4 065	-	-	-	660
To State governments	-	-	-	-	-	-	-	-
To local governments	-	-	-	4 065	-	-	-	660
Current operation	33 788	25 541	92 445	75 269	36 671	95 330	46 789	33 166
Capital outlay	12 225	10 796	2 153	11 195	37 071	18 029	10 275	3 575
Construction	9 244	623	203	-	2 955	561	318	1 416
Assistance and subsidies	-	-	-	-	-	-	-	-
Interest on debt	13 805	1 853	10 857	3 365	5 415	6 200	7 527	4 037
Insurance benefits and repayments	-	-	-	-	-	-	-	-
Exhibit—Salaries and wages	11 633	10 905	47 154	35 570	13 286	53 027	19 487	12 816
General expenditure	51 794	32 944	102 530	87 025	73 584	98 346	47 921	38 214
Current expenditure	39 838	24 825	100 691	76 208	37 082	88 777	41 292	34 697
Intergovernmental expenditure	-	-	-	4 065	-	-	-	660
Capital outlay	11 956	8 119	1 839	10 817	36 502	9 569	6 629	3 517
General expenditure by function:								
Education services:								
Education	-	-	-	-	-	-	-	-
Elementary and secondary education	-	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Libraries	-	-	5 464	3 269	3 376	3 270	846	-
Social services and income maintenance:								
Public welfare	-	-	-	-	-	-	-	-
Hospitals	-	-	-	-	-	-	-	-
Health	406	-	3 050	-	72	2 464	112	418
Other	-	-	-	-	-	-	-	-
Transportation:								
Highways	6 365	3 453	9 141	11 617	9 245	9 417	4 820	4 103
Capital outlay	1 991	1 183	52	5 267	3 376	69	1 261	16
Air transportation	-	-	-	-	-	1 794	-	-
Parking facilities	-	-	514	276	-	-	7	-
Other	-	-	-	-	-	-	536	-
Public safety:								
Police protection	7 457	7 074	23 971	11 451	6 009	24 032	12 000	11 518
Fire protection	-	-	14 910	10 194	-	12 350	8 168	5 410
Correction	-	-	-	-	-	-	-	-
Protective inspection and regulation	3 002	1 051	4 680	2 075	3 946	3 018	1 832	1 003
Environment and housing:								
Natural resources	-	-	-	-	-	-	-	-
Sewerage	10 566	309	12 166	5 767	11 855	430	-	-
Capital outlay	6 683	100	190	294	7 737	-	-	-
Solid waste management	-	983	2 187	18 903	-	2 736	-	-
Parks and recreation	-	2 940	6 492	9 084	1 136	7 505	967	2 001
Housing and community development	7 041	11 860	2 557	1 230	17 206	9 519	8 170	2 450
Government administration:								
Financial administration	476	1 228	4 025	4 584	-	-	274	1 997
Judicial and legal	-	-	-	-	-	-	-	-
General public buildings	-	-	-	-	-	-	-	-
Other	1 890	277	1 213	1 312	4 820	11 481	2 590	2 873
Interest on general debt	13 760	1 853	10 787	3 365	5 354	7 309	7 478	4 037
General expenditure, n.e.c.	611	1 016	1 370	3 678	10 565	3 021	321	2 404
Utility and liquor store expenditure	8 224	5 246	2 925	6 869	5 573	21 213	16 670	3 224
Insurance trust expenditure	-	-	-	-	-	-	-	-
Total debt outstanding	189 228	22 650	144 019	46 266	102 072	55 629	108 042	127 255
Long-term	189 228	22 650	144 019	46 266	102 072	55 629	108 042	127 255
Full faith and credit	8 965	17 855	2 865	13 300	6 770	26 280	1 585	19 750
Utility debt only	828	-	1 151	-	1 130	10 300	420	-
Long-term debt issued	25 281	-	16 095	-	55 955	3 174	15 642	-
Long-term debt retired	9 014	13 245	8 379	500	8 059	5 718	1 646	325
Cash and security holdings	236 075	22 966	164 682	69 648	124 975	39 658	107 284	122 033
Exhibit—City contribution to own retirement systems	-	-	-	-	-	-	-	-

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1987-88—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Colorado						
	Arvada	Aurora	Boulder	Colorado Springs	Denver	Lakewood	Pueblo
Population, 1986	91 308	217 985	76 481	272 659	505 035	122 140	101 239
Date of end of fiscal year	12/31	12/31	12/31	12/31	12/31	12/31	12/31
Revenue	**54 726**	**176 095**	**64 845**	**489 647**	**914 320**	**56 887**	**59 923**
General revenue	43 332	155 673	57 069	238 027	790 101	54 049	45 469
Intergovernmental revenue	9 319	9 681	7 476	33 953	174 017	7 916	6 688
From Federal Government	4 345	945	2 552	7 262	31 670	579	2 531
From State governments	2 516	4 970	2 602	8 424	141 195	4 003	3 078
From local governments	2 458	3 766	2 322	18 267	1 152	3 334	1 079
General revenue from own sources	34 013	145 992	49 593	204 074	616 084	46 133	38 781
Taxes	20 803	83 513	33 953	77 021	313 991	30 345	27 590
Property	2 502	13 486	7 258	15 161	90 501	3 275	5 776
General sales	15 687	62 349	20 710	57 773	168 235	22 833	19 173
Selective sales	1 734	957	3 718	2 825	29 720	3 078	2 194
Income	-	-	-	-	-	-	-
Other	880	6 721	2 267	1 242	25 535	1 159	447
Current charges	4 827	20 074	8 643	91 422	195 243	5 663	6 477
Miscellaneous revenue	8 383	42 405	6 997	35 631	106 850	10 125	4 714
Utility and liquor store revenue	11 287	20 422	5 853	249 564	84 823	386	14 454
Insurance trust revenue	107	-	1 923	2 056	39 396	2 452	-
Expenditure	**64 995**	**172 983**	**61 303**	**581 520**	**960 327**	**51 311**	**67 974**
By character and object:							
Intergovernmental	2 418	-	-	-	12 795	785	233
To State governments	876	-	-	-	-	282	-
To local governments	1 542	-	-	-	12 795	503	233
Current operation	32 621	109 067	49 447	358 564	578 030	37 006	48 134
Capital outlay	13 376	36 712	7 396	193 215	216 848	8 727	12 961
Construction	6 600	6 788	3 750	186 893	180 918	5 834	11 614
Assistance and subsidies	-	-	-	-	50 026	-	-
Interest on debt	16 580	27 204	3 784	29 655	89 190	4 377	6 646
Insurance benefits and repayments	-	-	676	86	13 429	416	-
Exhibit—Salaries and wages	16 585	75 654	28 865	132 761	350 698	22 935	23 116
General expenditure	51 831	151 540	50 295	307 066	826 899	50 495	49 057
Current expenditure	42 997	120 360	45 895	175 870	670 374	41 768	38 763
Intergovernmental expenditure	2 418	-	-	-	12 795	785	233
Capital outlay	8 834	31 180	4 400	131 196	156 525	8 727	10 294
General expenditure by function:							
Education services:							
Education	-	-	-	-	-	-	-
Elementary and secondary education	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	-	4 124	2 501	-	12 305	-	-
Social services and income maintenance:							
Public welfare	3 868	-	1 491	-	90 488	-	-
Hospitals	-	-	-	67 584	67 157	-	-
Health	177	-	383	93 834	38 033	425	5 460
Other	-	-	-	-	-	-	-
Transportation:							
Highways	5 975	21 015	8 538	31 882	30 450	12 780	5 262
Capital outlay	700	5 956	1 478	16 609	14 302	6 067	439
Air transportation	-	-	147	1 786	138 834	-	4 137
Parking facilities	-	-	1 950	283	4 128	-	-
Other	-	-	-	-	-	-	-
Public safety:							
Police protection	7 047	24 849	7 099	24 640	93 114	12 230	8 078
Fire protection	-	15 619	3 583	15 912	50 966	-	5 738
Correction	-	-	-	-	20 437	135	-
Protective inspection and regulation	449	436	668	244	5 029	1 060	-
Environment and housing:							
Natural resources	-	-	-	-	114	-	-
Sewerage	3 458	29 022	5 262	17 241	42 079	1 248	3 260
Capital outlay	870	20 936	575	7 423	13 511	-	1 161
Solid waste management	-	-	110	-	11 497	423	-
Parks and recreation	2 531	17 307	6 695	16 619	58 340	6 857	4 077
Housing and community development	3 247	1 199	387	6 133	10 315	1 693	1 290
Government administration:							
Financial administration	1 794	2 346	1 160	4 059	19 807	1 127	1 107
Judicial and legal	692	3 909	844	2 250	21 199	948	533
General public buildings	1 512	-	691	620	5 960	2 275	435
Other	2 075	5 635	2 985	2 569	9 154	3 202	1 093
Interest on general debt	14 145	20 611	3 103	3 131	68 775	4 377	4 136
General expenditure, n.e.c.	4 641	5 488	2 678	18 279	25 718	1 715	4 451
Utility and liquor store expenditure	13 164	21 443	10 332	274 368	119 999	400	18 917
Insurance trust expenditure	-	-	676	86	13 429	416	-
Total debt outstanding	111 044	455 263	54 483	358 600	1 285 411	52 209	84 439
Long-term	108 094	455 263	54 483	355 650	1 285 411	52 209	84 439
Full faith and credit	46 307	198 425	50 868	23 385	346 898	12 460	41 684
Utility debt only	27 435	175 550	8 725	301 605	265 806	-	29 650
Long-term debt issued	58 477	103 095	9 425	13 506	125 810	-	9 782
Long-term debt retired	55 956	52 170	4 031	19 666	47 001	2 506	10 305
Cash and security holdings	83 051	330 495	58 847	161 598	1 472 038	67 145	53 506
Exhibit—City contribution to own retirement systems	4	-	654	925	24 503	744	-

See footnotes at end of table.

Table 5. **Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1987-88**—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Connecticut						Delaware—Wilmington
	Bridgeport	Hartford	New Haven	Norwalk	Stamford	Waterbury	
Population, 1986	141 859	137 977	123 445	77 224	101 081	102 303	69 692
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue	**268 467**	**409 869**	**269 444**	**141 276**	**246 126**	**169 082**	**108 116**
General revenue	268 467	386 670	258 339	134 866	226 084	148 372	92 879
Intergovernmental revenue	116 324	172 772	124 326	22 348	37 404	61 300	10 880
From Federal Government	6 069	27 244	5 243	5	2 743	2 048	9 030
From State governments	110 255	145 527	119 083	22 231	34 661	59 252	1 850
From local governments	-	1	-	112	-	-	-
General revenue from own sources	152 143	213 898	134 013	112 518	188 680	87 072	81 999
Taxes	118 344	159 575	97 534	101 246	171 783	74 709	41 092
Property	116 748	155 850	95 517	99 779	170 016	73 754	13 986
General sales	-	-	-	-	-	-	-
Selective sales	-	-	-	-	-	-	1 223
Income	-	-	-	-	-	-	22 241
Other	1 596	3 725	2 017	1 467	1 767	955	3 642
Current charges	31 307	29 464	30 723	3 209	8 426	9 077	31 302
Miscellaneous revenue	2 492	24 859	5 756	8 063	8 471	3 286	8 605
Utility and liquor store revenue	-	-	-	-	-	13 315	12 799
Insurance trust revenue	-	23 199	11 105	6 410	20 042	7 395	2 438
Expenditure	**301 934**	**385 183**	**267 585**	**155 392**	**235 085**	**181 872**	**122 359**
By character and object:							
Intergovernmental	4 220	12 390	3 362	994	1 682	1 672	-
To State governments	-	-	-	-	-	-	-
To local governments	4 220	12 390	3 362	994	1 682	1 672	-
Current operation	257 438	319 632	191 003	111 327	189 833	150 430	85 984
Capital outlay	15 141	24 723	50 034	30 695	24 960	12 368	19 777
Construction	14 175	18 454	24 730	25 915	7 824	10 146	18 523
Assistance and subsidies	9 547	9 161	-	1 558	1 989	185	-
Interest on debt	15 588	5 051	12 887	6 909	9 894	5 315	11 524
Insurance benefits and repayments	-	14 226	10 299	3 909	6 727	11 902	5 074
Exhibit—Salaries and wages	112 231	179 300	86 236	63 921	115 432	88 071	42 138
General expenditure	301 934	370 957	257 286	151 483	228 358	160 133	104 029
Current expenditure	286 793	346 234	207 252	120 788	203 398	149 665	84 252
Intergovernmental expenditure	4 220	12 390	3 362	994	1 682	1 672	-
Capital outlay	15 141	24 723	50 034	30 695	24 960	10 468	19 777
General expenditure by function:							
Education services:							
Education	103 018	152 468	92 849	60 298	85 986	75 854	-
Elementary and secondary education	103 018	152 468	92 849	60 298	85 986	75 854	-
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	3 164	3 846	2 068	1 783	4 225	1 162	9
Social services and income maintenance:							
Public welfare	32 484	20 877	14 582	3 889	9 907	4 464	-
Hospitals	-	-	-	-	-	-	-
Health	4 550	4 901	1 972	2 158	4 418	1 606	-
Other	-	-	-	-	-	-	-
Transportation:							
Highways	3 860	13 872	10 055	5 401	11 577	5 266	1 202
Capital outlay	675	6 966	4 974	699	1 649	1 850	-
Air transportation	1 806	-	1 659	-	-	-	-
Parking facilities	379	446	5 239	1 070	1 145	785	1 786
Other	-	14	-	175	-	-	19 125
Public safety:							
Police protection	21 994	26 096	17 130	7 845	14 461	11 082	19 829
Fire protection	19 965	17 981	18 171	6 152	13 642	11 097	9 944
Correction	-	-	-	-	-	-	-
Protective inspection and regulation	79	2 492	1 256	425	915	286	1 063
Environment and housing:							
Natural resources	-	-	-	-	-	-	-
Sewerage	5 268	-	20 217	5 972	8 169	4 044	14 629
Capital outlay	-	-	13 168	1 855	5 010	669	4 315
Solid waste management	7 143	7 994	1 332	4 664	14 325	3 956	4 693
Parks and recreation	5 067	17 341	4 305	17 145	8 540	3 226	5 416
Housing and community development	5 974	23 996	18 913	2 370	6 027	1 955	2 137
Government administration:							
Financial administration	2 801	10 960	2 654	2 843	2 522	2 487	3 609
Judicial and legal	716	445	895	526	715	4 156	1 746
General public buildings	4 981	5 458	1 248	8 257	2 706	1 291	796
Other	2 613	2 954	2 419	1 796	1 751	1 912	3 614
Interest on general debt	15 588	5 051	12 887	6 909	9 894	3 175	8 790
General expenditure, n.e.c.	60 464	53 765	27 435	11 805	27 433	22 329	5 641
Utility and liquor store expenditure	-	-	-	-	-	9 837	13 256
Insurance trust expenditure	-	14 226	10 299	3 909	6 727	11 902	5 074
Total debt outstanding	182 060	77 745	170 280	133 680	154 050	65 150	223 207
Long-term	154 860	77 745	170 280	123 080	139 050	55 185	223 207
Full faith and credit	154 860	77 745	114 885	123 080	139 050	55 185	128 558
Utility debt only	-	-	-	-	-	31 725	51 383
Long-term debt issued	-	8 250	-	5 000	-	145	24 520
Long-term debt retired	7 510	9 240	13 825	10 090	10 955	7 720	24 748
Cash and security holdings	25 342	400 308	171 035	113 535	166 435	74 503	160 029
Exhibit—City contribution to own retirement systems	-	12 886	9 545	6 109	8 911	5 340	2 893

See footnotes at end of table.

Table 5. **Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1987-88**—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	District of Columbia—Washington	Florida					
		Clearwater	Fort Lauderdale	Gainesville	Hialeah	Hollywood	Jacksonvill
Population, 1986	626 065	97 547	148 660	85 167	161 757	120 938	610 025
Date of end of fiscal year	9/30	9/30	9/30	9/30	9/30	9/30	9/30
Revenue	**3 907 317**	**111 580**	**184 885**	**187 154**	**106 747**	**99 321**	**1 130 979**
General revenue	3 649 379	77 880	126 085	59 510	74 184	79 533	571 430
Intergovernmental revenue	1 191 054	10 363	21 660	12 769	18 587	12 873	114 655
From Federal Government	1 150 937	1 108	9 893	6 730	6 408	1 275	36 185
From State governments	-	6 367	10 074	5 693	11 824	9 483	77 650
From local governments	40 117	2 888	1 693	346	355	2 115	820
General revenue from own sources	2 458 325	67 497	104 425	46 741	55 597	66 660	456 775
Taxes	2 060 338	29 375	65 834	16 101	41 730	37 671	183 951
Property	609 425	14 508	29 847	6 767	21 632	18 689	134 790
General sales	390 646	-	-	-	-	-	-
Selective sales	181 581	12 932	31 789	8 193	18 914	16 432	39 940
Income	744 326	-	-	-	-	-	-
Other	134 360	1 935	4 198	1 141	3 184	2 550	9 221
Current charges	211 814	25 827	18 836	16 819	5 339	17 433	92 594
Miscellaneous revenue	186 173	12 295	19 755	13 821	8 528	11 556	180 230
Utility and liquor store revenue	56 479	17 786	33 493	95 519	15 118	6 250	405 866
Insurance trust revenue	201 459	15 934	25 287	12 125	17 445	13 538	73 683
Expenditure	**4 037 636**	**93 047**	**157 257**	**169 126**	**92 248**	**70 935**	**1 264 318**
By character and object:							
Intergovernmental	117 478	-	-	-	-	-	7 130
To State governments	-	-	-	-	-	-	-
To local governments	117 478	-	-	-	-	-	7 130
Current operation	2 989 301	74 485	116 686	113 182	78 802	66 290	665 973
Capital outlay	370 891	12 491	24 450	27 450	4 480	7 850	333 697
Construction	301 961	12 327	22 927	27 051	2 814	6 648	292 440
Assistance and subsidies	107 607	-	-	-	-	-	1 651
Interest on debt	199 292	3 637	6 683	25 707	3 736	1 780	210 826
Insurance benefits and repayments	253 067	2 434	9 458	2 807	5 230	4 006	25 041
Exhibit—Salaries and wages	1 542 441	35 794	80 126	40 753	61 051	47 425	219 157
General expenditure	3 686 643	72 903	104 355	64 009	70 843	65 648	521 872
Current expenditure	3 356 974	63 035	98 046	58 564	68 719	62 629	436 488
Intergovernmental expenditure	117 478	-	-	-	-	-	7 130
Capital outlay	329 669	9 868	6 309	5 445	2 124	3 019	85 384
General expenditure by function:							
Education services:							
Education	603 008	-	-	-	-	-	13
Elementary and secondary education	516 797	-	-	-	-	-	13
Higher education	86 211	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	17 364	2 327	-	1 666	1 001	-	8 303
Social services and income maintenance:							
Public welfare	613 211	-	-	-	-	172	8 663
Hospitals	247 053	-	-	-	-	-	18 285
Health	176 313	-	-	549	-	-	9 130
Other	11 297	-	-	-	-	-	-
Transportation:							
Highways	140 762	10 124	4 613	4 212	2 336	5 980	41 447
Capital outlay	113 075	3 897	1 307	394	964	1 778	23 031
Air transportation	-	149	2 138	2 685	-	-	14 929
Parking facilities	1 357	1 304	1 832	-	-	987	1 697
Other	117 478	399	14	-	-	-	26 673
Public safety:							
Police protection	231 449	12 106	33 501	10 070	19 633	18 402	55 207
Fire protection	89 237	5 452	12 570	5 945	11 904	11 091	40 935
Correction	254 752	-	-	-	-	360	19 024
Protective inspection and regulation	48 670	996	3 271	847	114	1 526	4 049
Environment and housing:							
Natural resources	-	152	-	-	329	-	652
Sewerage	124 486	8 795	-	8 527	-	6 908	37 289
Capital outlay	41 437	2 172	-	3 292	-	-	14 914
Solid waste management	37 881	9 909	6 106	4 540	8 660	5 104	23 968
Parks and recreation	52 729	10 432	16 823	1 657	5 627	5 923	23 923
Housing and community development	203 108	780	1 786	-	1 098	320	29 525
Government administration:							
Financial administration	50 820	1 982	6 147	2 846	2 026	2 484	18 508
Judicial and legal	104 907	660	851	615	324	385	11 953
General public buildings	53 048	-	-	-	-	-	7 127
Other	37 570	1 438	1 774	1 924	2 467	1 325	5 924
Interest on general debt	197 951	2 446	4 298	10 701	3 400	904	90 027
General expenditure, n.e.c.	272 192	3 442	8 632	7 225	11 823	3 777	24 621
Utility and liquor store expenditure	97 926	17 710	43 444	102 310	16 175	10 281	717 405
Insurance trust expenditure	253 067	2 434	9 458	2 807	5 230	4 006	25 041
Total debt outstanding	2 835 297	78 580	139 870	359 304	50 000	34 205	3 845 276
Long-term	2 835 297	78 580	139 870	359 304	50 000	34 205	3 832 776
Full faith and credit	2 354 172	3 360	58 855	1 005	-	4 400	330 811
Utility debt only	19 906	33 975	29 000	157 176	5 960	16 561	2 544 411
Long-term debt issued	312 124	18 185	44 700	85 927	-	2 000	605 917
Long-term debt retired	186 420	2 954	4 715	13 473	220	2 333	609 134
Cash and security holdings	1 812 100	175 440	318 258	219 877	240 179	172 781	2 617 948
Exhibit—City contribution to own retirement systems	173 465	2 814	8 672	2 222	5 965	3 851	42 621

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1987-88—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Florida—Con.						Georgia	
	Miami	Miami Beach	Orlando	St. Petersburg	Tallahassee	Tampa	Albany	Atlanta
Population, 1986	373 939	95 002	145 942	239 477	119 479	277 583	84 952	421 911
Date of end of fiscal year	9/30	9/30	9/30	9/30	9/30	9/30	6/30	12/31
Revenue	**356 849**	**114 352**	**554 631**	**221 293**	**231 634**	**388 601**	**102 661**	**681 672**
General revenue	265 840	100 626	319 373	170 417	81 156	248 327	37 277	574 783
Intergovernmental revenue	54 152	9 811	51 700	22 622	18 723	41 966	10 060	114 488
From Federal Government	23 582	3 249	16 914	5 750	10 449	13 568	2 564	40 513
From State governments	26 188	6 553	23 382	16 609	8 095	24 680	1 237	10 393
From local governments	4 382	9	11 404	263	179	3 718	6 259	63 582
General revenue from own sources	211 688	90 815	267 673	147 795	62 433	206 361	27 217	460 275
Taxes	157 262	61 898	54 411	64 767	15 489	89 814	12 451	188 004
Property	117 381	40 776	19 760	37 079	5 571	28 303	6 958	106 633
General sales	-	-	-	-	-	-	-	-
Selective sales	33 280	18 536	29 803	24 899	8 880	54 473	4 177	52 239
Income	-	-	-	-	-	-	-	-
Other	6 601	2 586	4 848	2 809	1 038	7 036	1 318	29 132
Current charges	39 175	9 223	112 050	36 432	28 010	77 019	9 126	161 366
Miscellaneous revenue	15 251	19 694	101 212	46 576	17 934	39 528	5 640	90 905
Utility and liquor store revenue	-	13 726	217 632	32 072	135 436	22 589	63 820	67 012
Insurance trust revenue	91 008	-	17 426	18 804	15 042	97 685	1 564	39 697
Expenditure	**330 293**	**117 886**	**676 000**	**245 243**	**192 572**	**320 566**	**104 068**	**561 437**
By character and object:								
Intergovernmental	33	-	-	-	-	-	532	27 000
To State governments	-	-	-	-	-	-	-	5 652
To local governments	33	-	-	-	-	-	532	21 348
Current operation	221 517	85 887	292 421	152 586	143 169	164 679	92 836	300 514
Capital outlay	58 400	23 595	307 330	53 084	39 323	87 842	6 453	127 161
Construction	42 782	22 340	292 806	52 067	37 739	81 304	4 745	80 791
Assistance and subsidies	-	-	-	-	-	-	-	-
Interest on debt	24 057	8 404	75 530	29 088	5 157	48 812	865	79 553
Insurance benefits and repayments	26 266	-	2 719	10 485	4 923	19 233	1 382	27 209
Exhibit—Salaries and wages	143 373	51 645	117 106	78 645	47 069	96 896	25 804	169 041
General expenditure	304 007	101 128	377 315	194 626	81 953	257 926	40 898	478 429
Current expenditure	245 607	81 227	183 613	150 367	62 642	179 295	34 632	369 629
Intergovernmental expenditure	33	-	-	-	-	-	532	27 000
Capital outlay	58 400	19 901	193 702	44 259	19 311	78 631	6 266	108 800
General expenditure by function:								
Education services:								
Education	25	-	-	-	-	-	-	21 348
Elementary and secondary education	-	-	-	-	-	-	-	21 348
Higher education	25	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Libraries	-	-	47	2 518	-	-	-	-
Social services and income maintenance:								
Public welfare	1 125	121	-	-	403	-	-	3 757
Hospitals	-	19	-	-	-	-	-	-
Health	210	363	-	-	143	7	-	71
Other	-	-	-	-	-	-	-	-
Transportation:								
Highways	18 184	5 485	20 600	16 824	14 339	16 210	1 674	23 237
Capital outlay	9 497	4 009	14 606	6 188	7 945	8 290	643	3 772
Air transportation	-	-	87 013	328	4 668	-	2 609	57 407
Parking facilities	8 918	3 544	6 617	5 577	126	12 687	-	-
Other	261	-	-	178	-	-	-	-
Public safety:								
Police protection	87 751	22 793	24 311	29 445	10 752	36 958	5 346	49 811
Fire protection	37 023	8 212	15 585	11 630	8 426	17 020	4 504	31 734
Correction	-	-	-	-	-	-	124	8 415
Protective inspection and regulation	2 527	1 350	2 374	2 234	867	2 841	316	3 378
Environment and housing:								
Natural resources	-	-	5 046	282	-	14 750	-	713
Sewerage	9 192	-	111 668	-	13 218	39 666	3 762	42 397
Capital outlay	8 182	-	82 231	-	4 558	23 256	299	23 041
Solid waste management	29 497	4 369	8 425	23 049	6 457	23 178	4 680	19 938
Parks and recreation	31 274	20 450	18 461	42 033	6 760	43 416	3 669	40 875
Housing and community development	24 233	1 620	1 662	6 340	1 121	6 993	2 022	18 537
Government administration:								
Financial administration	14 697	3 875	6 770	7 109	1 983	6 172	1 367	10 356
Judicial and legal	2 425	689	885	1 029	487	906	66	6 689
General public buildings	1 131	-	-	-	-	-	297	6 797
Other	9 453	1 856	1 729	2 043	2 073	1 749	2 163	6 731
Interest on general debt	24 057	8 374	36 883	26 128	2 746	27 200	92	72 293
General expenditure, n.e.c.	22 024	17 988	29 240	17 872	9 404	8 172	8 165	53 965
Utility and liquor store expenditure	-	16 758	297 966	40 132	106 696	43 407	61 786	55 799
Insurance trust expenditure	26 266	-	2 719	10 485	4 923	19 233	1 382	27 209
Total debt outstanding	486 468	116 670	1 228 517	363 168	215 476	628 789	13 639	1 154 666
Long-term	486 468	116 670	1 228 517	363 168	215 476	628 789	11 810	1 154 666
Full faith and credit	264 475	105 795	-	27 000	-	-	1 625	68 275
Utility debt only	-	510	668 075	33 076	130 957	256 061	11 810	79 945
Long-term debt issued	101 630	37 395	145 515	11 250	54 905	53 245	-	51 500
Long-term debt retired	3 038	35 235	71 475	5 777	916	11 026	1 030	130 851
Cash and security holdings	738 903	222 663	795 356	360 799	30[illegible] 011	681 631	64 191	1 245 692
Exhibit—City contribution to own retirement systems	26 708	-	3 697	11 406	7 967	7 620	2 041	36 266

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1987-88—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Georgia—Con.			Hawaii—Honolulu	Idaho—Boise City	Illinois	
	Columbus	Macon	Savannah			Aurora	Chicago
Population, 1986	180 177	118 419	146 798	816 722	108 388	85 343	3 009 528
Date of end of fiscal year	6/30	6/30	12/31	6/30	9/30	12/31	12/31
Revenue	**114 191**	**57 935**	**112 059**	**609 719**	**55 785**	**51 457**	**3 268 971**
General revenue	91 589	50 003	90 332	542 212	55 474	40 869	2 627 510
Intergovernmental revenue	27 372	19 498	24 650	103 262	10 439	7 782	707 341
From Federal Government	5 032	1 761	3 577	69 627	6 267	273	287 480
From State governments	4 964	631	3 956	33 170	4 123	7 509	410 473
From local governments	17 376	17 106	17 117	465	49	-	9 388
General revenue from own sources	64 217	30 505	65 682	438 950	45 035	33 087	1 920 169
Taxes	44 768	21 467	30 950	324 112	16 759	25 920	1 429 504
Property	23 070	8 768	15 327	258 840	16 591	13 298	505 943
General sales	-	-	-	-	-	8 734	264 756
Selective sales	14 414	9 890	12 111	39 924	1 041	2 952	523 259
Income	-	-	-	-	-	-	-
Other	7 284	2 809	3 512	25 348	1 127	936	135 546
Current charges	3 284	4 058	21 229	57 905	21 260	2 628	305 119
Miscellaneous revenue	16 165	4 980	13 503	56 933	5 016	4 539	185 546
Utility and liquor store revenue	15 300	992	14 357	67 507	311	6 466	187 632
Insurance trust revenue	7 302	6 940	7 370	-	-	4 122	453 829
Expenditure	**112 605**	**60 635**	**117 186**	**691 368**	**57 743**	**45 137**	**3 127 313**
By character and object:							
Intergovernmental	1 295	1 590	794	-	18	-	56 908
To State governments	108	-	-	-	-	-	13 834
To local governments	1 187	1 590	794	-	18	-	43 074
Current operation	73 354	46 499	80 326	481 353	44 555	36 631	2 032 116
Capital outlay	29 262	9 250	26 232	161 051	11 395	3 271	571 867
Construction	20 111	6 676	17 570	118 963	7 761	2 208	526 784
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	6 286	1 554	8 088	48 964	1 775	3 314	177 393
Insurance benefits and repayments	2 408	1 742	1 746	-	-	1 921	289 009
Exhibit—Salaries and wages	34 867	25 184	36 895	229 450	25 692	19 195	1 412 285
General expenditure	78 987	57 699	96 581	545 763	55 999	35 612	2 680 339
Current expenditure	66 181	48 449	75 281	436 786	44 645	33 684	2 138 097
Intergovernmental expenditure	1 295	1 590	794	-	18	-	56 908
Capital outlay	12 806	9 250	21 300	108 977	11 354	1 928	542 242
General expenditure by function:							
Education services:							
Education	-	-	-	-	-	-	34 442
Elementary and secondary education	-	-	-	-	-	-	34 442
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	-	-	-	-	1 415	1 593	36 574
Social services and income maintenance:							
Public welfare	518	-	721	-	-	-	88 111
Hospitals	3 827	-	-	-	-	-	-
Health	937	-	-	5 731	-	148	71 137
Other	-	-	-	-	-	-	-
Transportation:							
Highways	6 594	4 543	1 867	50 978	382	5 806	251 329
Capital outlay	3 472	1 398	19	13 013	33	1 482	152 193
Air transportation	2 981	4 009	7 132	-	3 964	269	398 743
Parking facilities	22	-	1 171	12	1 480	243	-
Other	-	644	-	-	-	-	31 202
Public safety:							
Police protection	14 191	10 998	14 116	82 064	7 192	7 949	547 809
Fire protection	7 817	10 361	7 372	33 056	7 659	4 619	204 043
Correction	4 236	298	794	-	-	-	-
Protective inspection and regulation	460	634	1 097	4 147	968	668	21 679
Environment and housing:							
Natural resources	-	-	-	2 659	-	-	-
Sewerage	-	-	8 418	52 127	10 372	-	60 155
Capital outlay	-	-	2 656	19 215	6 207	-	24 780
Solid waste management	4 735	3 791	7 798	46 853	4 479	1 422	114 317
Parks and recreation	4 295	6 792	7 512	53 501	4 315	2 020	39 677
Housing and community development	3 507	2 874	2 779	29 281	4 992	441	168 187
Government administration:							
Financial administration	1 898	536	3 285	22 116	2 474	805	57 796
Judicial and legal	3 374	443	998	11 112	973	377	13 885
General public buildings	1 634	951	-	15 348	306	203	40 513
Other	4 553	3 822	4 075	16 370	673	589	30 136
Interest on general debt	1 959	1 463	4 860	47 836	1 775	3 167	167 027
General expenditure, n.e.c.	11 649	5 540	22 586	72 572	2 580	5 291	303 577
Utility and liquor store expenditure	31 210	1 194	18 859	145 605	1 744	7 604	157 985
Insurance trust expenditure	2 408	1 742	1 746	-	-	1 921	289 009
Total debt outstanding	81 191	33 295	115 575	508 818	22 547	46 400	3 214 521
Long-term	81 191	33 295	115 575	508 818	12 071	46 400	3 214 521
Full faith and credit	7 783	15 370	16 805	499 490	-	13 260	1 034 396
Utility debt only	55 155	2 445	43 770	35 775	-	2 815	186 360
Long-term debt issued	-	8 790	7 000	50 350	-	300	444 871
Long-term debt retired	5 061	1 647	1 772	21 317	791	4 796	287 048
Cash and security holdings	91 363	66 119	165 142	308 660	24 612	66 727	4 951 094
Exhibit—City contribution to own retirement systems	734	2 678	2 415	-	-	1 949	193 419

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1987-88—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Illinois—Con.					Indiana	
	Decatur	Joliet	Peoria	Rockford	Springfield	Evansville	Fort Wayne
Population, 1986	90 363	76 014	110 286	135 759	100 294	129 480	172 896
Date of end of fiscal year	4/30	12/31	12/31	12/31	2/28	12/31	12/31
Revenue	**48 470**	**63 316**	**74 846**	**81 517**	**148 842**	**68 494**	**81 720**
General revenue	35 754	51 323	68 145	63 227	53 804	59 928	66 814
Intergovernmental revenue	8 282	7 322	22 702	18 150	8 167	21 236	18 398
From Federal Government	2 424	2 538	13 201	5 306	1 433	6 577	3 169
From State governments	5 858	4 784	9 501	11 593	6 734	13 336	14 145
From local governments	-	-	-	1 251	-	1 323	1 084
General revenue from own sources	27 472	44 001	45 443	45 077	45 637	38 692	48 416
Taxes	17 657	22 854	34 583	34 349	30 700	18 789	26 978
Property	5 691	9 005	17 010	18 199	7 473	18 197	26 819
General sales	8 022	11 196	13 093	11 646	20 444	-	-
Selective sales	3 530	1 033	3 230	1 361	1 270	-	-
Income	-	-	-	-	-	-	-
Other	414	1 620	1 230	3 143	1 513	592	159
Current charges	759	4 026	2 494	4 464	4 533	14 875	14 048
Miscellaneous revenue	9 056	17 121	8 386	6 264	10 404	5 028	7 390
Utility and liquor store revenue	8 377	7 997	-	8 439	89 646	7 940	14 451
Insurance trust revenue	4 339	3 995	6 701	9 851	5 392	626	455
Expenditure	**60 655**	**53 918**	**67 520**	**78 005**	**140 284**	**74 425**	**96 533**
By character and object:							
Intergovernmental	-	-	-	316	940	192	-
To State governments	-	-	-	265	-	145	-
To local governments	-	-	-	51	940	47	-
Current operation	26 039	35 649	50 637	51 480	104 380	58 639	73 453
Capital outlay	26 042	2 258	5 096	17 235	19 509	6 939	11 159
Construction	22 442	2 258	4 748	9 494	19 258	6 126	8 386
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	7 196	14 177	8 112	5 115	13 371	3 330	5 357
Insurance benefits and repayments	1 378	1 834	3 675	3 879	2 064	7 325	6 564
Exhibit—Salaries and wages	15 375	19 930	21 497	26 430	44 255	27 842	38 087
General expenditure	32 696	45 046	63 845	61 830	47 423	60 029	70 893
Current expenditure	25 316	42 788	58 749	50 091	44 678	53 907	60 959
Intergovernmental expenditure	-	-	-	316	940	192	-
Capital outlay	7 380	2 258	5 096	11 739	2 745	6 122	9 934
General expenditure by function:							
Education services:							
Education	-	-	-	-	-	-	-
Elementary and secondary education	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	1 956	889	2 595	3 467	1 943	395	-
Social services and income maintenance:							
Public welfare	-	-	420	3 470	-	-	-
Hospitals	-	-	-	-	-	-	-
Health	-	-	91	31	2 594	1 557	581
Other	-	-	-	-	-	-	-
Transportation:							
Highways	7 624	6 084	10 957	14 954	5 231	5 604	7 902
Capital outlay	4 901	1 203	3 020	9 378	703	52	3 516
Air transportation	-	-	-	-	-	6 984	-
Parking facilities	421	370	1 051	846	562	365	821
Other	-	-	-	-	-	10	-
Public safety:							
Police protection	5 771	6 687	9 523	11 879	8 310	8 037	12 358
Fire protection	4 004	4 420	6 732	9 398	7 491	7 100	7 413
Correction	-	-	-	-	-	-	-
Protective inspection and regulation	457	227	873	852	487	321	-
Environment and housing:							
Natural resources	-	-	-	-	-	-	9
Sewerage	1 717	2 091	771	-	735	10 158	13 593
Capital outlay	1 324	-	-	-	-	96	1 315
Solid waste management	189	1 197	3 750	3 952	-	-	-
Parks and recreation	79	114	-	-	1 297	3 803	6 216
Housing and community development	1 734	2 638	5 818	2 178	3 403	4 121	3 294
Government administration:							
Financial administration	727	685	975	1 403	1 818	448	1 574
Judicial and legal	208	345	533	780	828	266	200
General public buildings	212	243	1 201	369	-	265	-
Other	623	969	4 998	1 700	2 610	577	1 687
Interest on general debt	4 844	12 793	8 112	3 789	5 566	3 181	3 830
General expenditure, n.e.c.	2 130	5 294	5 445	2 953	4 550	6 837	11 515
Utility and liquor store expenditure	26 581	7 038	-	12 298	90 777	7 071	19 076
Insurance trust expenditure	1 378	1 834	3 675	3 879	2 064	7 325	6 564
Total debt outstanding	106 000	186 785	127 105	58 391	208 012	47 668	95 617
Long-term	106 000	186 785	126 105	58 391	208 012	47 668	95 617
Full faith and credit	17 190	51 017	60 639	32 202	9 052	14 664	34 130
Utility debt only	43 900	16 925	-	14 692	123 887	2 755	26 380
Long-term debt issued	2 000	8 960	-	80	14 354	6 810	6 520
Long-term debt retired	4 175	21 966	4 012	3 548	16 987	10 243	3 120
Cash and security holdings	162 019	214 548	169 176	130 960	172 567	26 963	39 913
Exhibit—City contribution to own retirement systems	1 493	1 925	1 935	2 793	2 924	3 814	4 771

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1987-88—Con.

[Dollar amounts in thousands. Because of rounding, detail may not add to totals. For meaning of symbols, see text]

Item	Indiana—Con.				Iowa			
	Gary	Hammond	Indianapolis	South Bend	Cedar Rapids	Davenport	Des Moines	Sioux City
Population, 1986	136 786	86 381	719 820	107 190	108 365	98 747	192 064	79 589
Date of end of fiscal year	12/31	12/31	12/31	12/31	6/30	6/30	6/30	6/30
Revenue, total	**70 753**	**66 846**	**702 802**	**65 305**	**105 698**	**78 003**	**211 817**	**68 045**
General revenue	70 590	60 492	689 109	51 776	91 565	74 356	185 336	60 991
Intergovernmental revenue	26 095	18 638	230 266	15 522	17 020	15 040	43 223	11 602
From Federal Government	11 631	8 134	56 354	2 438	6 233	3 045	27 247	4 004
From State governments	14 462	10 504	170 497	13 084	10 552	11 862	15 973	6 033
From local governments	2	-	3 415	-	235	133	3	1 565
General revenue from own sources	44 495	41 854	458 843	36 254	74 545	59 316	142 113	49 389
Taxes	28 338	27 159	286 326	22 058	32 757	28 599	67 718	26 842
Property	27 873	26 622	234 891	21 564	31 115	26 834	62 290	20 127
General sales	-	-	-	-	-	-	-	4 585
Selective sales	-	-	15 202	-	904	830	4 358	1 839
Income	-	-	27 208	-	-	-	-	-
Other	465	537	9 025	494	738	935	1 070	291
Current charges	7 786	9 573	135 135	9 374	21 149	10 222	37 251	9 733
Miscellaneous revenue	8 371	5 122	37 382	4 822	20 639	20 495	37 144	12 814
Utility and liquor store revenue	-	6 209	7 967	13 166	6 948	344	15 258	4 769
Insurance trust revenue	163	145	5 726	363	7 165	3 303	11 223	2 285
Expenditure, total	**76 991**	**68 669**	**715 012**	**76 231**	**91 878**	**80 716**	**208 391**	**57 885**
By character and object:								
Intergovernmental	-	-	7 877	-	-	1 204	-	113
To State governments	-	-	7 115	-	-	-	-	-
To local governments	-	-	762	-	-	1 204	-	113
Current operation	62 854	43 984	489 439	61 033	60 752	52 327	112 182	39 703
Capital outlay	1 922	18 704	124 725	8 411	19 545	7 667	64 061	7 888
Construction	598	15 082	95 148	5 514	17 153	6 437	59 412	5 210
Assistance and subsidies	-	-	29 561	-	-	-	-	-
Interest on debt	10 055	4 097	39 977	2 382	9 517	17 927	27 407	8 236
Insurance benefits and repayments	2 160	1 884	23 433	4 405	2 064	1 591	4 741	1 945
Exhibit—Salaries and wages	19 352	24 746	236 341	31 677	31 040	20 564	53 596	18 913
General expenditure	74 776	49 817	666 919	59 585	80 158	76 781	187 117	51 000
Current expenditure	72 880	39 944	544 865	52 195	62 849	69 141	127 917	43 250
Intergovernmental expenditure	-	-	7 877	-	-	1 204	-	113
Capital outlay	1 896	9 873	122 054	7 390	17 309	7 640	59 200	7 750
General expenditure by function:								
Education services:								
Education	-	-	687	-	-	-	-	-
Elementary and secondary education	-	-	687	-	-	-	-	-
Higher education	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	2 260	1 619	3 507	3 179
Social services and income maintenance:								
Public welfare	27	-	50 187	-	-	5	-	-
Hospitals	-	-	93 885	-	-	-	-	-
Health	1 372	524	25 859	460	4 603	1 162	119	144
Other	-	-	-	-	-	-	-	-
Transportation:								
Highways	8 303	4 705	40 633	5 251	13 567	8 475	20 351	7 808
Capital outlay	488	1 353	8 477	217	6 245	3 736	17 254	3 133
Air transportation	-	-	47 886	-	3 799	183	9 685	1 185
Parking facilities	-	-	1 071	629	1 031	761	2 012	575
Other	182	-	-	-	-	2 426	-	-
Public safety:								
Police protection	5 781	6 311	74 858	8 201	7 811	7 560	17 877	6 784
Fire protection	5 924	5 207	27 911	5 934	6 642	5 880	11 686	5 273
Correction	-	-	14 160	-	-	-	424	113
Protective inspection and regulation	-	-	3 877	38	-	1 334	4 049	72
Environment and housing:								
Natural resources	-	-	9 305	-	-	-	-	-
Sewerage	6 373	13 929	84 194	7 174	8 665	4 864	38 165	5 228
Capital outlay	-	4 487	40 526	352	3 147	809	33 090	1 505
Solid waste management	650	1 374	13 771	1 045	3 350	1 661	3 978	1 520
Parks and recreation	4 036	2 772	16 763	6 895	9 254	4 957	10 880	2 932
Housing and community development	3 837	2 736	25 445	4 555	3 819	4 755	17 180	4 578
Government administration:								
Financial administration	4 819	-	16 278	2 823	607	900	2 606	833
Judicial and legal	874	550	20 592	296	310	430	1 169	328
General public buildings	359	551	5 947	228	-	949	1 488	364
Other	1 823	1 064	11 498	570	1 224	658	2 493	616
Interest on general debt	10 055	3 967	38 842	2 330	9 517	17 927	26 817	8 122
General expenditure, n.e.c.	20 361	6 107	43 270	13 156	3 679	10 255	2 431	1 346
Utility and liquor store expenditure	55	16 968	24 660	12 241	9 656	2 344	16 533	4 940
Insurance trust expenditure	2 160	1 884	23 433	4 405	2 064	1 591	4 741	1 945
Total debt outstanding	130 807	54 498	612 202	34 008	106 494	233 302	335 655	99 496
Long-term	130 807	54 498	612 202	34 008	106 494	233 302	335 655	99 496
Full faith and credit	34 940	42 380	450 307	24 891	28 050	58 145	138 480	30 970
Utility debt only	-	2 650	12 975	490	-	-	5 550	1 562
Long-term debt issued	-	5 000	97 716	6 762	-	8 830	43 950	3 440
Long-term debt retired	10 814	4 537	33 965	3 458	8 134	8 170	41 583	9 376
Cash and security holdings	106 505	29 915	435 039	14 322	201 011	238 623	396 234	116 493
Exhibit—City contribution to own retirement systems	2 253	866	17 272	1 914	1 496	1 847	5 371	779

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1987-88—Con.

[Dollar amounts in thousands. Because of rounding, detail may not add to totals. For meaning of symbols, see text]

Item	Kansas				Kentucky		Louisiana	
	Kansas City	Overland Park	Topeka	Wichita	Lexington-Fayette	Louisville	Baton Rouge	Kenner
Population, 1986	162 065	96 511	118 583	288 065	213 649	287 463	369 249	75 713
Date of end of fiscal year	12/31	12/31	12/31	12/31	6/30	6/30	12/31	6/30
Revenue, total	**162 891**	**45 132**	**96 668**	**318 145**	**186 046**	**256 603**	**341 389**	**30 127**
General revenue	162 891	45 132	86 371	262 685	172 307	190 594	308 266	29 681
Intergovernmental revenue	45 201	7 245	9 794	52 267	37 812	42 088	40 706	16 852
From Federal Government	16 759	925	2 686	7 703	22 263	36 861	18 687	1 351
From State governments	6 312	3 014	5 006	16 695	15 171	5 227	21 832	559
From local governments	22 130	3 306	2 102	27 869	378	-	187	14 942
General revenue from own sources	117 690	37 887	76 577	210 418	134 495	148 506	267 560	12 829
Taxes	42 061	29 776	37 343	63 459	85 584	111 862	151 531	6 802
Property	34 159	9 070	18 867	40 253	15 789	32 515	56 904	4 021
General sales	5 222	15 604	13 084	-	-	-	72 674	-
Selective sales	2 510	4 060	4 795	19 723	14 472	17 174	13 568	1 249
Income	-	-	-	-	54 188	60 268	-	-
Other	170	1 022	597	3 483	1 135	1 905	8 185	1 532
Current charges	14 562	2 351	13 421	43 933	31 316	17 251	60 920	4 448
Miscellaneous revenue	61 067	5 760	25 813	103 026	17 595	19 393	55 109	1 579
Utility and liquor store revenue	-	-	10 297	18 596	1 253	50 689	2 738	-
Insurance trust revenue	-	-	-	36 864	12 486	15 320	30 385	446
Expenditure, total	**182 294**	**45 598**	**118 058**	**257 311**	**200 628**	**271 729**	**322 761**	**32 641**
By character and object:								
Intergovernmental	-	181	213	-	-	-	-	-
To State governments	-	181	5	-	-	-	-	-
To local governments	-	-	208	-	-	-	-	-
Current operation	76 369	27 572	69 600	121 411	116 048	183 367	204 648	24 959
Capital outlay	53 773	14 594	22 815	31 349	56 663	41 475	55 518	5 410
Construction	50 098	12 193	16 805	30 613	29 468	41 475	49 566	4 789
Assistance and subsidies	-	-	-	-	-	-	-	-
Interest on debt	52 152	3 251	25 430	93 725	22 967	39 066	47 560	1 969
Insurance benefits and repayments	-	-	-	10 826	4 950	7 821	15 035	303
Exhibit—Salaries and wages	40 627	10 891	33 171	56 666	74 542	91 934	103 110	14 101
General expenditure	182 294	45 598	95 337	228 036	187 350	210 646	302 293	32 338
Current expenditure	128 521	31 004	85 007	199 552	135 051	182 581	247 445	26 928
Intergovernmental expenditure	-	181	213	-	-	-	-	-
Capital outlay	53 773	14 594	10 330	28 484	52 299	28 065	54 848	5 410
General expenditure by function:								
Education services:								
Education	-	-	-	-	-	-	-	-
Elementary and secondary education	-	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Libraries	-	-	-	3 815	1 131	3 034	5 956	-
Social services and income maintenance:								
Public welfare	-	567	-	-	5 283	3 041	1 147	256
Hospitals	-	-	-	-	-	2 892	15 748	-
Health	673	169	3 490	2 794	8 766	946	4 990	46
Other	-	-	-	-	-	-	-	-
Transportation:								
Highways	43 859	18 070	12 190	25 201	10 050	6 421	14 423	2 268
Capital outlay	37 623	10 982	5 635	14 140	786	-	1 772	298
Air transportation	-	-	-	20 769	4 753	-	6 010	-
Parking facilities	609	-	1 143	-	5 003	1 627	503	-
Other	1 004	-	-	-	-	-	-	-
Public safety:								
Police protection	17 677	6 905	12 342	16 700	16 988	34 226	29 471	5 718
Fire protection	17 146	4 219	9 254	11 302	17 267	18 792	16 504	2 317
Correction	-	-	-	234	4 100	-	12 027	270
Protective inspection and regulation	868	-	618	2 172	854	3 602	2 185	842
Environment and housing:								
Natural resources	-	-	-	-	-	-	-	-
Sewerage	20 581	-	7 578	16 157	29 384	-	46 453	5 334
Capital outlay	9 807	-	1 676	10 095	22 139	-	35 219	731
Solid waste management	1 526	-	6	1 008	7 842	15 122	10 674	1 372
Parks and recreation	3 076	4 916	6 721	11 089	8 052	9 994	13 889	5 647
Housing and community development	4 051	415	6 582	8 262	10 749	28 668	16 082	860
Government administration:								
Financial administration	2 390	1 481	684	1 849	2 230	7 752	8 880	558
Judicial and legal	1 101	1 063	719	1 802	1 697	2 534	20 107	571
General public buildings	5 705	1 522	896	1 704	10 640	8 324	5 277	-
Other	2 845	2 997	4 407	1 351	10 935	1 966	3 365	1 395
Interest on general debt	52 152	3 251	24 231	91 589	22 967	23 515	47 554	1 969
General expenditure, n.e.c.	7 031	1	4 476	10 238	5 459	38 190	21 050	2 915
Utility and liquor store expenditure	-	-	22 721	18 449	8 328	53 262	5 433	-
Insurance trust expenditure	-	-	-	10 826	4 950	7 821	15 035	303
Total debt outstanding	1 158 033	51 876	334 911	912 930	413 377	634 184	672 742	32 629
Long-term	1 122 675	45 476	331 716	888 585	413 377	634 184	670 645	32 629
Full faith and credit	88 675	22 750	74 930	261 245	-	18 611	42 915	32 629
Utility debt only	-	-	19 891	22 050	-	271 770	120	-
Long-term debt issued	540 100	5 900	34 870	51 500	30 960	3 515	129 071	13 000
Long-term debt retired	76 125	3 466	31 087	257 580	7 215	21 335	47 803	1 381
Cash and security holdings	1 103 947	41 411	271 993	824 092	286 538	373 763	891 364	28 634
Exhibit– City contribution to own retirement systems	-	-	-	11 462	4 039	1 666	8 763	134

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1987-88—Con.

[Dollar amounts in thousands. Because of rounding, detail may not add to totals. For meaning of symbols, see text]

Item	Louisiana—Con.						Massachusetts	
	Lafayette	New Orleans	Shreveport	Terrebonne Parish Consolidated Government	Maine—Portland	Maryland—Baltimore	Boston	Brockto
Population, 1986	89 832	554 479	220 378	101 561	62 666	752 803	573 604	93 87
Date of end of fiscal year	10/31	12/31	12/31	6/30	12/31	6/30	6/30	6/3
Revenue, total	**242 241**	**638 744**	**151 855**	**140 285**	**105 670**	**1 745 076**	**1 500 256**	**129 41**
General revenue	78 153	558 774	132 415	106 719	105 670	1 578 982	1 395 567	117 73
Intergovernmental revenue	4 959	95 843	23 556	15 753	24 912	794 788	655 609	68 72
From Federal Government	3 413	66 388	8 674	4 675	5 091	131 867	36 108	1 07
From State governments	1 305	29 445	14 223	10 941	19 535	633 340	614 335	67 64
From local governments	241	10	659	137	286	29 581	5 166	
General revenue from own sources	71 194	462 931	108 859	90 966	80 758	784 194	739 958	49 01
Taxes	29 385	251 218	73 494	35 548	56 090	583 356	513 830	40 95
Property	4 743	109 736	29 607	15 718	54 340	386 708	461 072	39 90
General sales	21 331	80 900	35 647	18 676	-	-	-	
Selective sales	828	40 604	4 103	210	-	36 833	31 200	18
Income	-	-	-	-	-	125 467	-	
Other	2 483	19 978	4 137	944	1 750	34 348	21 558	66
Current charges	13 305	135 300	16 492	48 724	20 558	90 322	133 735	6 26
Miscellaneous revenue	26 504	76 413	16 873	8 694	4 110	110 516	92 393	1 79
Utility and liquor store revenue	164 726	53 389	13 732	33 547	-	41 491	34 090	4 42
Insurance trust revenue	1 362	26 601	5 708	19	-	124 603	70 599	7 25
Expenditure, total	**244 284**	**632 854**	**187 225**	**133 559**	**100 603**	**1 510 278**	**1 490 787**	**129 42**
By character and object:								
Intergovernmental	548	814	62	11 104	4 300	118	99 715	2 30
To State governments	-	-	-	-	-	-	31 984	7
To local governments	548	814	62	11 104	4 300	118	67 731	2 22
Current operation	167 525	380 843	103 181	100 112	77 770	1 078 705	1 053 571	113 93
Capital outlay	37 644	137 504	63 818	12 096	12 469	283 942	132 527	3 44
Construction	21 462	126 431	59 479	10 618	10 776	259 309	118 667	1 51
Assistance and subsidies	-	-	-	-	-	-	1 560	
Interest on debt	37 061	87 677	14 579	10 176	6 064	83 428	50 274	2 22
Insurance benefits and repayments	1 506	26 116	5 585	71	-	64 085	153 140	7 51
Exhibit—Salaries and wages	25 647	197 793	66 257	40 535	48 377	697 632	651 289	80 86
General expenditure	85 260	556 203	147 588	102 697	100 603	1 396 471	1 315 168	117 57
Current expenditure	64 133	433 293	99 755	93 692	88 134	1 127 756	1 195 529	115 18
Intergovernmental expenditure	548	814	62	11 104	4 300	118	99 715	2 30
Capital outlay	21 127	122 910	47 833	9 005	12 469	268 715	119 639	2 41
General expenditure by function:								
Education services:								
Education	-	-	-	11 104	37 812	428 712	395 157	60 89
Elementary and secondary education	-	-	-	11 104	37 812	405 278	395 157	60 89
Higher education	-	-	-	-	-	23 434	-	
Other	-	-	-	-	-	-	-	
Libraries	-	4 702	-	784	1 361	13 629	23 108	1 07
Social services and income maintenance:								
Public welfare	222	16 798	20	245	3 451	551	2 303	86
Hospitals	-	-	-	33 674	5 110	-	152 035	
Health	-	9 334	6	2 341	912	43 003	7 761	45
Other	-	-	-	-	-	-	-	
Transportation:								
Highways	18 398	40 832	25 134	6 507	9 544	159 388	49 781	5 13
Capital outlay	15 531	26 463	17 092	59	4 542	122 393	21 629	66
Air transportation	-	32 665	13 212	995	2 821	-	-	
Parking facilities	110	3 672	-	-	686	19 010	7 440	
Other	-	925	-	-	3 820	133	45 250	1 17
Public safety:								
Police protection	6 884	51 770	14 255	6 635	5 257	137 874	123 325	9 35
Fire protection	3 713	29 018	14 591	2 562	5 273	98 763	77 908	10 10
Correction	100	2 963	-	500	-	35 248	19 839	
Protective inspection and regulation	-	6 711	1 021	-	277	3 931	10 461	17
Environment and housing:								
Natural resources	-	-	-	-	-	-	-	26
Sewerage	5 262	72 325	12 373	4 805	5 547	78 255	58 687	2 55
Capital outlay	886	37 964	8 132	3 092	1 427	29 974	23 029	19
Solid waste management	3 970	16 913	4 452	4 550	1 195	30 490	34 882	3 66
Parks and recreation	6 344	33 186	10 010	2 610	1 760	57 701	30 564	1 31
Housing and community development	4 611	57 212	3 019	1 674	2 102	49 904	58 386	1 03
Government administration:								
Financial administration	4 066	14 694	11 104	1 844	1 567	42 799	28 339	1 88
Judicial and legal	1 112	22 986	1 836	1 715	357	24 033	8 582	43
General public buildings	382	17 102	6 883	934	483	13 385	8 820	2 00
Other	1 737	10 002	1 743	1 935	[illegible]	10 155	6 837	76
Interest on general debt	19 874	83 447	10 135	8 832	[illegible]	81 304	49 938	1 83
General expenditure, n.e.c.	8 475	28 948	17 794	8 451	[illegible]	98 203	115 765	12 56
Utility and liquor store expenditure	157 518	50 635	34 052	30 791	-	49 722	22 479	4 33
Insurance trust expenditure	1 506	26 116	5 585	71	-	64 085	153 140	7 51
Total debt outstanding	516 962	1 028 775	348 392	136 832	68 504	1 227 947	752 060	27 32
Long-term	516 962	1 006 127	348 392	136 832	68 504	1 087 778	752 060	24 69
Full faith and credit	132 701	462 640	134 914	10 853	67 548	264 370	526 994	24 69
Utility debt only	273 949	29 310	120 655	37 470	-	40 265	8 949	5 10
Long-term debt issued	118 330	175 083	18 768	-	-	4 650	23 590	
Long-term debt retired	126 570	48 606	29 347	7 939	8 119	98 325	53 553	4 30
Cash and security holdings	263 201	1 035 986	324 256	111 350	30 740	2 285 616	1 318 920	51 06
Exhibit—City contribution to own retirement systems	702	23 299	3 289	-	-	29 031	71 096	6 66

See footnotes at end of table.

Table 5. **Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1987-88**—Con.

[Dollar amounts in thousands. Because of rounding, detail may not add to totals. For meaning of symbols, see text]

Item	Massachusetts—Con.						
	Cambridge	Fall River	Lowell	Lynn	New Bedford	Newton	Quincy
Population, 1986	91 282	90 416	92 882	78 562	96 453	82 139	82 634
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue, total	**235 218**	**126 052**	**125 050**	**138 111**	**135 854**	**139 040**	**189 250**
General revenue	217 714	118 199	116 785	124 849	126 654	124 023	178 694
Intergovernmental revenue	60 861	83 404	61 292	65 271	85 025	21 411	51 153
From Federal Government	3 857	9 172	2 375	5 335	5 623	2 297	6 120
From State governments	57 004	74 216	58 917	59 782	79 402	19 062	44 955
From local governments	-	16	-	154	-	52	78
General revenue from own sources	156 853	34 795	55 493	59 578	41 629	102 612	127 541
Taxes	95 833	25 673	43 969	42 057	35 511	93 360	58 949
Property	89 174	25 206	43 313	41 046	34 949	91 479	57 474
General sales	-	-	-	-	-	-	-
Selective sales	2 428	-	-	58	-	-	-
Income	-	-	-	-	-	-	-
Other	4 231	467	656	953	562	1 881	1 474
Current charges	57 704	6 037	7 762	11 352	4 654	5 086	65 091
Miscellaneous revenue	3 316	3 085	3 762	6 169	1 464	4 166	3 502
Utility and liquor store revenue	5 551	2 900	3 909	7 280	5 193	4 383	4 471
Insurance trust revenue	11 953	4 953	4 356	5 982	4 007	10 134	6 085
Expenditure, total	**232 056**	**121 695**	**129 272**	**135 197**	**125 304**	**140 732**	**219 821**
By character and object:							
Intergovernmental	4 826	934	3 813	1 610	2 056	4 994	7 183
To State governments	3 346	121	108	83	129	1 381	4 047
To local governments	1 480	813	3 705	1 527	1 927	3 613	3 136
Current operation	176 152	97 688	105 505	107 542	105 194	111 132	130 408
Capital outlay	32 507	10 843	8 006	11 440	5 395	13 420	34 815
Construction	9 960	6 967	3 680	9 277	1 873	10 915	31 825
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	4 080	1 310	4 042	3 274	1 829	711	7 072
Insurance benefits and repayments	14 491	10 920	7 906	11 331	10 830	10 475	10 343
Exhibit—Salaries and wages	107 312	65 523	68 442	65 863	62 672	83 282	87 396
General expenditure	213 768	106 278	118 258	116 856	111 152	125 476	206 788
Current expenditure	181 261	96 772	110 314	105 416	106 070	113 991	172 270
Intergovernmental expenditure	4 826	934	3 813	1 610	2 056	4 994	7 183
Capital outlay	32 507	9 506	7 944	11 440	5 082	11 485	34 518
General expenditure by function:							
Education services:							
Education	60 950	46 112	56 456	46 042	58 493	55 413	50 589
Elementary and secondary education	60 950	46 112	56 456	46 042	58 493	55 413	46 210
Higher education	-	-	-	-	-	-	4 379
Other	-	-	-	-	-	-	-
Libraries	2 027	900	613	930	1 403	1 602	1 621
Social services and income maintenance:							
Public welfare	6 387	869	749	4 534	847	84	279
Hospitals	35 727	343	-	-	-	-	83 396
Health	441	2 287	1 053	703	1 658	794	415
Other	-	-	-	-	-	-	-
Transportation:							
Highways	8 925	5 960	1 501	4 351	4 634	12 567	3 694
Capital outlay	940	2 354	-	261	910	4 160	752
Air transportation	-	40	-	-	786	-	-
Parking facilities	2 884	-	916	505	-	-	392
Other	1 386	527	445	1 438	454	3 539	2 788
Public safety:							
Police protection	14 025	8 679	8 997	8 252	9 158	9 154	10 515
Fire protection	12 457	8 233	11 901	9 869	7 790	8 451	8 900
Correction	-	-	-	-	-	-	-
Protective inspection and regulation	1 187	364	408	731	1 418	515	437
Environment and housing:							
Natural resources	33	54	-	11	212	471	-
Sewerage	594	4 251	2 164	10 258	3 272	3 851	638
Capital outlay	-	866	8	7 920	1 226	540	290
Solid waste management	6 483	1 559	8 277	2 191	2 660	2 834	5 244
Parks and recreation	3 899	1 130	1 500	1 544	1 263	3 590	1 344
Housing and community development	10 280	5 114	1 521	6 124	2 066	2 477	2 185
Government administration:							
Financial administration	2 966	1 162	2 464	1 899	873	2 358	1 769
Judicial and legal	2 396	182	809	213	250	754	261
General public buildings	-	1 063	953	1 620	445	3 216	716
Other	1 854	748	3 235	1 346	975	1 147	964
Interest on general debt	4 080	1 247	3 538	606	1 319	701	7 030
General expenditure, n.e.c.	34 777	15 434	10 758	13 689	10 976	11 958	23 611
Utility and liquor store expenditure	3 797	4 497	3 108	7 010	3 322	4 781	2 690
Insurance trust expenditure	14 491	10 920	7 906	11 331	10 830	10 475	10 343
Total debt outstanding	54 070	16 325	47 423	42 820	28 672	15 735	91 798
Long-term	54 070	15 525	35 670	42 820	24 172	15 735	91 798
Full faith and credit	54 070	15 525	29 350	10 470	23 272	15 735	30 938
Utility debt only	-	900	6 320	32 350	7 420	-	660
Long-term debt issued	5 000	-	-	-	-	5 000	-
Long-term debt retired	8 595	3 150	5 230	2 905	4 645	2 645	4 860
Cash and security holdings	134 049	78 058	50 915	77 866	56 007	123 002	119 916
Exhibit—City contribution to own retirement systems	10 315	9 251	5 242	10 483	15 118	5 284	14 516

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1987-88—Con.

[Dollar amounts in thousands. Because of rounding, detail may not add to totals. For meaning of symbols, see text]

Item	Massachusetts—Con.		Michigan				
	Springfield	Worcester	Ann Arbor	Dearborn	Detroit	Flint	Grand Ra
Population, 1986	149 408	157 771	107 806	86 417	1 086 216	145 592	186
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	
Revenue, total	**271 564**	**28[illegible] 045**	**115 091**	**91 048**	**1 937 270**	**321 472**	**153**
General revenue	252 599	278 569	87 374	75 105	1 442 857	270 760	117
Intergovernmental revenue	158 904	[illegible]0 192	22 258	14 960	699 629	72 401	32
From Federal Government	16 073	19 864	4 048	2 631	85 155	11 447	9
From State governments	142 831	20 328	14 171	12 327	463 837	58 907	22
From local governments	-	-	4 039	2	150 637	2 047	
General revenue from own sources	93 695	138 377	65 116	60 145	743 228	198 359	85
Taxes	61 484	80 788	34 951	38 853	510 479	47 068	45
Property	60 774	78 213	33 685	36 816	176 832	25 445	19
General sales	-	-	-	-	-	-	
Selective sales	-	565	-	-	50 379	-	
Income	-	-	-	-	270 115	20 802	24
Other	710	2 010	1 266	2 037	13 153	1 021	1
Current charges	27 921	50 634	18 847	14 368	126 201	135 340	31
Miscellaneous revenue	4 290	6 955	11 318	6 924	106 548	15 951	8
Utility and liquor store revenue	9 021	10 476	18 442	4 706	138 980	14 611	16
Insurance trust revenue	9 944	-	9 275	11 237	355 433	36 101	20
Expenditure, total	**270 331**	**303 624**	**107 029**	**84 874**	**2 059 666**	**292 8[illegible]0**	**141**
By character and object:							
Intergovernmental	4 223	3 806	-	502	21 561	308	1
To State governments	291	2 484	-	333	15 539	290	
To local governments	3 932	1 322	-	169	6 022	18	
Current operation	219 269	230 856	84 916	70 385	1 299 818	234 262	117
Capital outlay	23 925	33 822	11 006	5 107	442 838	23 255	12
Construction	15 036	18 972	9 926	1 938	319 180	-	11
Assistance and subsidies	-	-	-	-	-	-	
Interest on debt	5 043	5 140	7 311	1 671	77 506	6 499	3
Insurance benefits and repayments	17 871	-	3 795	7 209	217 943	28 546	6
Exhibit—Salaries and wages	150 282	161 068	31 000	28 774	646 903	115 876	49
General expenditure	243 465	291 623	81 704	72 240	1 590 072	248 907	120
Current expenditure	220 750	264 731	71 461	67 916	1 201 359	226 026	107
Intergovernmental expenditure	4 223	3 806	-	502	21 561	308	1
Capital outlay	22 715	26 892	10 243	4 324	388 713	22 881	12
General expenditure by function:							
Education services:							
Education	100 181	98 553	-	-	5 147	-	
Elementary and secondary education	100 181	98 553	-	-	5 147	-	
Higher education	-	-	-	-	-	-	
Other	-	-	-	-	-	-	
Libraries	6 387	4 846	-	2 349	20 670	-	3
Social services and income maintenance:							
Public welfare	742	7 220	430	551	-	298	
Hospitals	15 141	37 628	-	-	-	136 904	
Health	1 968	3 706	-	330	77 535	-	
Other	-	-	-	-	-	-	
Transportation:							
Highways	6 426	11 031	5 059	6 741	113 973	6 778	12
Capital outlay	2 417	3 064	31	404	15 031	85	2
Air transportation	-	1 921	466	-	16 998	1 060	
Parking facilities	192	724	7 592	1 413	8 057	1 655	3
Other	1 211	941	-	-	-	-	
Public safety:							
Police protection	18 616	17 181	9 706	12 625	266 634	20 465	18
Fire protection	13 928	16 845	6 029	6 805	68 572	14 998	13
Correction	-	-	-	269	875	459	
Protective inspection and regulation	93	1 036	1 164	1 064	13 254	1 352	
Environment and housing:							
Natural resources	559	-	635	-	-	471	
Sewerage	7 839	6 780	9 259	8 187	160 600	11 801	8
Capital outlay	214	4 758	1 183	105	39 931	966	
Solid waste management	4 444	2 917	5 070	1 966	50 786	2 543	4
Parks and recreation	6 285	4 952	3 507	6 252	173 087	3 565	9
Housing and community development	8 194	5 156	-	2 155	283 926	-	10
Government administration:							
Financial administration	3 146	2 421	2 679	2 286	40 590	4 787	3
Judicial and legal	1 213	1 883	1 813	1 668	34 732	2 748	4
General public buildings	5 165	352	681	3 069	14 608	896	
Other	2 801	4 253	2 047	1 279	24 473	2 367	4
Interest on general debt	4 962	3 854	6 264	1 671	65 105	6 388	2
General expenditure, n.e.c.	33 972	57 423	19 301	11 520	150 250	29 152	20
Utility and liquor store expenditure	8 995	12 001	21 529	5 425	251 651	15 417	13
Insurance trust expenditure	17 871	-	3 795	7 209	217 943	28 546	6
Total debt outstanding	73 750	81 782	59 566	17 736	1 177 192	95 774	84
Long-term	73 750	66 205	59 566	17 736	1 126 397	95 774	84
Full faith and credit	68 365	65 455	10 140	1 091	173 855	49 825	32
Utility debt only	1 400	19 815	14 645	-	139 890	2 745	20
Long-term debt issued	20 000	8 725	10 185	-	150 530	-	6
Long-term debt retired	7 459	8 185	20 401	349	52 360	2 195	9
Cash and security holdings	80 205	58 164	128 382	159 269	3 805 014	393 462	267
Exhibit—City contribution to own retirement systems	16 840	-	3 922	6 232	157 844	18 717	6

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1987-88—Con.

[Dollar amounts in thousands. Because of rounding, detail may not add to totals. For meaning of symbols, see text]

Item	Michigan—Con.						Minnesota	
	Kalamazoo	Lansing	Livonia	Sterling Heights	Warren	Westland	Bloomington	Duluth
Population, 1986	77 227	128 981	100 538	111 856	149 798	81 186	85 741	82 379
Date of end of fiscal year	12/31	6/30	11/30	6/30	6/30	6/30	12/31	12/31
Revenue, total	**88 522**	**261 506**	**73 383**	**61 503**	**87 021**	**40 557**	**82 250**	**109 730**
General revenue	69 953	113 355	57 153	44 972	64 034	31 770	74 852	80 002
Intergovernmental revenue	15 506	22 330	15 540	11 541	20 422	11 559	9 910	26 927
From Federal Government	1 848	4 878	397	576	2 819	1 230	1 887	4 471
From State governments	12 286	17 452	12 092	10 822	17 517	8 583	7 819	21 839
From local governments	1 372	-	3 051	143	86	1 746	204	617
General revenue from own sources	54 447	91 025	41 613	33 431	43 612	20 211	64 942	53 075
Taxes	17 618	40 977	23 065	24 729	31 740	14 862	23 429	22 382
Property	16 958	21 211	21 365	23 503	30 484	14 169	16 343	14 721
General sales	-	-	-	-	-	-	-	5 078
Selective sales	-	-	-	-	-	-	4 568	2 283
Income	-	18 782	-	-	-	-	-	-
Other	660	984	1 700	1 226	1 256	693	2 518	300
Current charges	21 489	33 824	9 267	4 111	1 304	2 446	8 960	19 031
Miscellaneous revenue	15 340	16 224	9 281	4 591	10 568	2 903	32 553	11 662
Utility and liquor store revenue	8 190	134 705	6 337	11 519	12 259	6 866	5 932	28 788
Insurance trust revenue	10 379	13 446	9 893	5 012	10 728	1 921	1 466	940
Expenditure, total	**86 381**	**231 678**	**69 900**	**51 040**	**82 834**	**34 058**	**90 310**	**115 197**
By character and object:								
Intergovernmental	114	470	590	572	-	335	2 740	4 782
To State governments	114	299	-	128	-	-	-	-
To local governments	-	171	590	444	-	335	2 740	4 782
Current operation	65 323	199 244	49 906	46 583	71 742	29 238	35 908	81 506
Capital outlay	4 709	14 159	11 901	3 298	6 260	3 331	19 362	12 358
Construction	4 032	11 672	10 989	671	4 275	3 276	12 767	10 581
Assistance and subsidies	-	-	-	-	-	-	-	-
Interest on debt	12 539	8 087	4 069	73	554	263	31 987	14 475
Insurance benefits and repayments	3 696	9 718	3 434	514	4 278	891	333	2 074
Exhibit—Salaries and wages	22 568	102 827	19 981	18 697	31 076	11 222	16 311	43 116
General expenditure	73 840	113 792	60 291	41 172	66 622	26 520	82 207	84 654
Current expenditure	70 085	99 633	48 390	37 874	60 748	23 189	65 829	72 296
Intergovernmental expenditure	114	470	590	572	-	335	2 740	4 782
Capital outlay	3 555	14 159	11 901	3 298	5 874	3 331	16 378	12 358
General expenditure by function:								
Education services:								
Education	-	-	-	-	-	-	-	-
Elementary and secondary education	-	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Libraries	-	-	1 997	1 091	1 539	204	-	2 057
Social services and income maintenance:								
Public welfare	-	955	-	-	-	-	-	-
Hospitals	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	135	1 542	-
Other	-	-	-	-	-	-	-	-
Transportation:								
Highways	5 404	10 972	6 117	4 830	11 627	2 562	15 632	6 101
Capital outlay	1 595	5 578	1 129	456	2 892	-	11 217	331
Air transportation	-	-	-	-	-	-	-	1 027
Parking facilities	1 563	2 871	-	-	-	-	-	50
Other	-	-	-	-	-	-	-	2 260
Public safety:								
Police protection	16 367	12 290	9 943	12 028	15 738	5 122	6 085	8 009
Fire protection	4 063	8 973	5 250	5 991	10 879	3 344	2 300	6 688
Correction	-	241	-	-	-	-	94	-
Protective inspection and regulation	1 067	975	5	1 479	1 005	519	814	786
Environment and housing:								
Natural resources	-	611	-	-	322	-	-	-
Sewerage	17 075	7 741	6 468	-	1 300	-	5 627	5 939
Capital outlay	1 431	326	-	-	1 300	-	903	-
Solid waste management	351	1 915	4 471	2 133	4 559	2 352	201	-
Parks and recreation	1 843	8 323	2 627	1 147	2 201	1 326	5 006	8 864
Housing and community development	2 518	1 931	165	344	1 783	1 322	5 935	955
Government administration:								
Financial administration	2 611	3 546	1 514	2 177	2 613	921	1 928	2 892
Judicial and legal	1 859	2 553	1 252	1 302	2 711	1 249	406	572
General public buildings	212	1 579	7 088	1 627	1 025	205	745	1 995
Other	845	2 150	1 925	1 117	2 661	707	2 947	1 666
Interest on general debt	12 359	7 637	4 048	56	554	263	31 753	13 611
General expenditure, n.e.c.	5 503	38 529	7 421	5 850	3 105	6 289	1 192	21 162
Utility and liquor store expenditure	9 045	108 168	6 175	9 354	11 934	6 647	7 770	28 469
Insurance trust expenditure	3 696	9 718	3 434	514	4 278	891	333	2 074
Total debt outstanding	148 663	84 991	58 051	33 485	9 378	3 710	383 298	175 449
Long-term	148 663	84 991	59 051	33 485	9 378	3 710	383 298	175 449
Full faith and credit	4 885	31 750	26 751	32 915	8 798	2 910	156 173	80 684
Utility debt only	2 845	11 589	-	570	-	-	1 800	13 765
Long-term debt issued	-	60 000	-	31 700	2 700	-	15 655	21 092
Long-term debt retired	1 182	5 650	1 834	-	860	360	34 074	7 950
Cash and security holdings	205 606	291 482	111 951	92 151	138 974	43 922	366 341	59 326
Exhibit—City contribution to own retirement systems	3 198	10 013	3 952	3 431	4 316	1 209	338	2 066

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1987-88—Con.

[Dollar amounts in thousands. Because of rounding, detail may not add to totals. For meaning of symbols, see text]

Item	Minnesota—Con.		Mississippi—Jackson	Missouri			
	Minneapolis	St. Paul		Independence	Kansas City	St. Louis	Springfiel
Population, 1986	356 839	263 679	206 443	112 946	441 165	426 268	139 38
Date of end of fiscal year	12/31	12/31	9/30	6/30	4/30	4/30	6/3
Revenue, total	**662 838**	**364 614**	**122 524**	**100 465**	**571 812**	**592 625**	**219 81**
General revenue	527 130	313 991	107 460	42 029	477 794	484 057	81 57
Intergovernmental revenue	163 664	87 794	35 341	4 169	45 955	76 481	12 32
From Federal Government	48 494	19 692	3 958	1 099	21 121	46 609	3 15
From State governments	109 179	60 053	29 945	2 988	23 911	29 399	8 20
From local governments	5 991	8 049	1 438	82	923	473	95
General revenue from own sources	363 466	226 197	72 119	37 860	431 839	407 576	69 24
Taxes	139 366	85 452	35 935	23 210	276 797	268 397	30 07
Property	119 163	64 027	31 072	3 984	40 697	35 270	4 40
General sales	-	1 360	-	8 104	66 469	53 734	16 69
Selective sales	11 602	15 329	3 153	10 007	59 886	68 045	7 2
Income	-	-	-	-	87 707	89 891	
Other	8 601	4 736	1 710	1 115	22 036	21 457	1 78
Current charges	60 800	54 348	23 616	7 140	72 309	72 165	19 85
Miscellaneous revenue	163 300	86 397	12 568	7 510	82 733	67 014	19 31
Utility and liquor store revenue	23 208	23 384	15 064	58 436	38 938	28 627	133 62
Insurance trust revenue	112 500	27 239	-	-	55 080	79 941	4 62
Expenditure, total	**649 447**	**392 062**	**112 869**	**96 427**	**541 642**	**548 224**	**198 57**
By character and object:							
Intergovernmental	20 902	14 073	-	414	45 212	20 309	
To State governments	372	155	-	-	-	190	
To local governments	20 530	13 918	-	414	45 212	20 119	
Current operation	279 199	176 754	81 502	70 368	309 962	354 468	146 52
Capital outlay	131 069	112 278	10 363	17 550	128 551	75 020	37 47
Construction	87 864	106 539	9 136	14 657	118 726	38 187	33 77
Assistance and subsidies	-	-	-	-	-	-	
Interest on debt	156 301	78 205	21 004	8 095	37 255	61 674	12 58
Insurance benefits and repayments	61 956	10 752	-	-	20 662	36 753	1 09
Exhibit—Salaries and wages	157 483	99 765	50 695	35 000	153 000	198 625	60 34
General expenditure	564 905	355 670	95 148	40 021	475 680	486 020	64 41
Current expenditure	436 192	251 803	90 813	34 842	358 053	411 517	52 52
Intergovernmental expenditure	20 902	14 073	-	414	45 212	20 309	
Capital outlay	128 713	103 867	4 335	5 179	117 627	74 503	11 89
General expenditure by function:							
Education services:							
Education	-	-	-	-	22 340	1 830	
Elementary and secondary education	-	-	-	-	22 340	1 830	
Higher education	-	-	-	-	-	-	
Other	-	-	-	-	-	-	
Libraries	11 868	7 166	-	-	-	-	
Social services and income maintenance:							
Public welfare	-	-	-	-	50	3 280	4 04
Hospitals	-	-	-	-	20 001	-	
Health	7 975	47 323	-	1 244	11 923	51 196	2 56
Other	-	-	-	-	-	-	
Transportation:							
Highways	37 966	21 145	12 317	4 353	41 621	19 419	5 56
Capital outlay	11 088	8 588	2 009	1 797	25 194	6 088	1 78
Air transportation	-	-	3 824	-	51 163	49 361	6 25
Parking facilities	24 311	7 509	12	-	2 155	2 845	
Other	877	-	1 045	414	22 758	18 190	
Public safety:							
Police protection	43 899	27 426	14 341	8 317	69 442	81 387	7 49
Fire protection	25 347	20 634	12 901	7 295	31 944	33 804	6 27
Correction	1 679	-	840	-	2 844	15 543	-
Protective inspection and regulation	6 313	3 264	464	331	4 293	6 308	75
Environment and housing:							
Natural resources	-	-	-	-	818	-	-
Sewerage	31 816	41 835	6 130	4 821	55 376	419	10 29
Capital outlay	9 454	25 450	127	277	42 100	-	4 64
Solid waste management	15 479	9 800	2 673	350	9 045	8 912	2 10
Parks and recreation	41 091	30 497	4 887	2 855	34 459	33 621	4 53
Housing and community development	73 342	18 427	1 329	671	7 124	19 637	1 50
Government administration:							
Financial administration	5 151	6 406	2 200	1 224	12 182	13 652	91
Judicial and legal	3 895	1 669	1 590	741	6 084	15 829	77
General public buildings	5 443	796	831	903	4 228	3 442	2 49
Other	9 838	4 366	1 441	1 613	5 535	4 854	1 25
Interest on general debt	155 638	77 592	16 478	2 410	36 272	60 689	3 15
General expenditure, n.e.c.	62 947	29 813	11 845	2 479	24 023	41 812	4 43
Utility and liquor store expenditure	22 586	25 640	17 721	56 406	45 300	25 451	132 16
Insurance trust expenditure	61 956	10 752	-	-	20 662	36 753	1 99
Total debt outstanding	1 831 882	949 719	295 880	112 488	546 397	687 398	201 65
Long-term	1 831 882	906 107	295 171	112 488	546 397	687 398	201 65
Full faith and credit	453 207	157 237	128 241	7 425	30 680	41 025	30 19
Utility debt only	9 040	8 625	52 807	82 740	15 820	9 150	149 40
Long-term debt issued	208 771	220 907	66 103	-	83 960	79 646	28 58
Long-term debt retired	354 049	116 430	38 741	5 818	36 747	52 808	38 33
Cash and security holdings	2 451 654	1 097 283	158 890	67 896	1 033 694	1 200 992	231 81
Exhibit—City contribution to own retirement systems	34 945	9 210	-	-	19 002	16 171	3 24

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1987-88—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Montana—Billings	Nebraska		Nevada		New Hampshire	
		Lincoln	Omaha	Las Vegas	Reno	Manchester	Nashua
Population, 1986	80 307	183 050	349 268	193 235	111 424	97 283	76 506
Date of end of fiscal year	6/30	7/31	12/31	6/30	6/30	12/31	6/30
Revenue	**51 517**	**243 247**	**237 024**	**140 270**	**87 270**	**112 535**	**81 018**
General revenue	44 000	129 156	206 735	140 270	87 270	105 788	80 378
Intergovernmental revenue	3 830	19 531	44 412	59 825	29 203	18 734	8 414
From Federal Government	733	2 766	21 082	3 099	5 518	7 341	1 755
From State governments	2 621	15 901	19 722	51 192	22 694	11 393	6 659
From local governments	476	864	3 608	5 534	991	-	-
General revenue from own sources	40 170	109 625	162 323	80 445	58 067	87 054	71 964
Taxes	10 552	43 252	119 679	38 433	28 278	73 667	60 658
Property	9 186	17 833	56 397	15 852	13 880	72 980	60 541
General sales	-	20 414	47 998	-	-	-	-
Selective sales	-	-	7 792	9 197	3 921	-	-
Income	-	-	-	-	-	-	-
Other	1 366	5 005	7 492	13 384	10 477	687	117
Current charges	12 611	48 936	32 944	25 247	16 241	11 227	6 388
Miscellaneous revenue	17 007	17 437	9 700	16 765	13 548	2 160	4 918
Utility and liquor store revenue	7 517	108 746	-	-	-	6 747	-
Insurance trust revenue	-	5 345	30 289	-	-	-	640
Expenditure	**36 756**	**211 335**	**204 001**	**126 769**	**91 720**	**147 087**	**78 542**
By character and object:							
Intergovernmental	-	-	2 433	27 775	5 049	2 079	1 214
To State governments	-	-	-	-	-	-	18
To local governments	-	-	2 433	27 775	5 049	2 079	1 196
Current operation	28 177	164 602	136 564	85 537	51 073	113 717	72 258
Capital outlay	2 333	16 395	44 286	8 366	25 141	25 412	2 357
Construction	2 198	14 518	40 553	5 165	22 553	22 491	954
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	6 246	29 016	12 471	5 091	10 457	5 879	2 379
Insurance benefits and repayments	-	1 320	8 247	-	-	-	334
Exhibit—Salaries and wages	16 147	55 398	78 850	44 651	30 875	54 315	40 293
General expenditure	31 357	111 717	195 754	126 769	91 720	136 593	77 888
Current expenditure	29 024	95 322	151 468	118 403	66 579	114 696	75 531
Intergovernmental expenditure	-	-	2 433	27 775	5 049	2 079	1 214
Capital outlay	2 333	16 395	44 286	8 366	25 141	21 897	2 357
General expenditure by function:							
Education services:							
Education	-	-	133	-	-	52 833	39 452
Elementary and secondary education	-	-	-	-	-	52 833	39 452
Higher education	-	-	133	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	1 129	2 649	4 922	1 301	-	1 141	1 220
Social services and income maintenance:							
Public welfare	-	-	-	315	-	938	199
Hospitals	-	29 681	-	-	-	-	-
Health	282	3 451	303	63	473	813	758
Other	-	-	-	-	-	-	-
Transportation:							
Highways	4 281	13 346	25 735	10 960	10 987	13 836	7 367
Capital outlay	1 608	7 689	10 450	2 855	5 416	5 251	568
Air transportation	1 893	21	-	-	-	1 804	63
Parking facilities	216	345	272	683	194	3 442	231
Other	-	-	91	744	-	1 165	1 216
Public safety:							
Police protection	4 327	10 132	28 079	25 219	16 036	7 075	7 235
Fire protection	3 838	7 456	22 432	18 139	12 103	6 689	5 579
Correction	-	-	1 135	5 101	1 394	-	-
Protective inspection and regulation	406	1 317	1 529	4 797	1 153	335	237
Environment and housing:							
Natural resources	-	-	-	-	-	-	5
Sewerage	2 064	9 314	38 016	5 262	13 953	7 890	1 057
Capital outlay	-	3 169	24 440	-	8 904	3 616	-
Solid waste management	1 923	1 728	6 723	875	-	995	1 452
Parks and recreation	1 577	7 479	17 621	7 125	5 092	3 412	1 148
Housing and community development	787	2 050	8 314	1 962	1 456	907	433
Government administration:							
Financial administration	1 072	1 240	3 015	4 187	4 480	2 182	676
Judicial and legal	623	737	1 579	5 352	2 503	260	401
General public buildings	125	731	1 432	9 406	1 673	2 958	200
Other	673	1 986	3 018	4 689	2 423	1 790	1 790
Interest on general debt	5 202	6 302	12 471	5 091	10 457	5 330	2 379
General expenditure, n.e.c.	937	11 752	18 934	15 518	7 343	20 818	4 790
Utility and liquor store expenditure	5 399	98 298	-	-	-	10 494	320
Insurance trust expenditure	-	1 320	8 247	-	-	-	334
Total debt outstanding	83 308	413 787	184 693	78 245	127 703	74 240	29 090
Long-term	83 308	411 077	179 293	78 245	123 103	74 240	29 090
Full faith and credit	15 948	30 340	137 768	-	81 326	74 240	29 090
Utility debt only	16 821	330 662	-	-	-	8 220	-
Long-term debt issued	8 707	105 127	13 350	5 500	-	18 440	-
Long-term debt retired	1 398	104 870	13 344	2 375	5 179	8 500	3 240
Cash and security holdings	71 916	229 674	251 696	98 830	90 934	22 157	46 181
Exhibit—City contribution to own retirement systems	-	1 205	6 956	-	-	-	299

See footnotes at end of table.

Table 5. **Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1987-88**—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	New Jersey					
	Camden	Clifton	East Orange	Edison township	Elizabeth	Hamilton township (Mercer Co.)
Population, 1986	82 811	76 443	77 435	82 148	106 561	87 003
Date of end of fiscal year	12/31	12/31	12/31	12/31	12/31	12/31
Revenue	**67 571**	**71 200**	**120 443**	**113 502**	**147 318**	**40 818**
General revenue	64 274	71 200	114 600	109 731	141 516	40 818
Intergovernmental revenue	39 107	19 548	74 743	27 777	83 772	19 338
From Federal Government	677	-	-	-	99	8
From State governments	37 241	19 548	74 743	27 777	82 814	19 330
From local governments	1 189	-	-	-	859	-
General revenue from own sources	25 167	51 652	39 857	81 954	57 744	21 480
Taxes	16 459	48 444	34 344	68 821	47 413	13 145
Property	15 874	47 547	33 992	66 502	44 846	12 486
General sales	-	-	-	-	-	-
Selective sales	-	-	-	-	-	-
Income	-	-	-	-	-	-
Other	585	897	352	2 319	2 567	659
Current charges	6 010	2 176	3 629	6 541	7 377	6 367
Miscellaneous revenue	2 698	1 032	1 884	6 592	2 954	1 968
Utility and liquor store revenue	3 297	-	5 843	3 771	5 802	-
Insurance trust revenue	-	-	-	-	-	-
Expenditure	**72 950**	**69 394**	**128 242**	**110 223**	**148 487**	**39 042**
By character and object:						
Intergovernmental	-	1 147	3 330	2 470	3 167	-
To State governments	-	148	-	829	857	-
To local governments	-	999	3 330	1 641	2 310	-
Current operation	58 483	61 739	112 518	99 780	130 271	27 010
Capital outlay	13 322	4 435	7 132	3 817	10 826	7 815
Construction	11 422	2 537	4 924	2 527	10 144	6 537
Assistance and subsidies	666	-	2 177	221	-	468
Interest on debt	479	2 073	3 085	3 935	4 223	3 749
Insurance benefits and repayments	-	-	-	-	-	-
Exhibit—Salaries and wages	26 985	38 327	64 353	65 959	67 736	14 914
General expenditure	67 931	69 394	122 111	106 738	142 294	39 042
Current expenditure	56 309	64 959	117 079	102 943	132 053	31 227
Intergovernmental expenditure	-	1 147	3 330	2 470	3 167	-
Capital outlay	11 622	4 435	5 032	3 795	10 241	7 815
General expenditure by function:						
Education services:						
Education	-	35 666	65 564	63 939	79 371	-
Elementary and secondary education	-	35 666	65 564	63 939	79 371	-
Higher education	-	-	-	-	-	-
Other	-	-	-	-	-	-
Libraries	323	1 007	1 481	1 307	1 586	1 100
Social services and income maintenance:						
Public welfare	1 966	70	2 982	270	803	563
Hospitals	-	-	-	14	-	-
Health	-	535	1 568	661	2 680	1 000
Other	-	-	-	-	-	-
Transportation:						
Highways	9 114	1 890	1 390	2 696	2 786	4 544
Capital outlay	6 234	892	-	371	195	2 756
Air transportation	-	-	-	-	-	-
Parking facilities	-	-	85	-	-	-
Other	-	-	-	-	-	-
Public safety:						
Police protection	13 460	6 191	8 069	8 397	16 344	7 188
Fire protection	7 391	5 209	6 649	5 653	8 564	-
Correction	-	-	-	-	-	-
Protective inspection and regulation	512	324	630	613	546	656
Environment and housing:						
Natural resources	-	-	-	-	-	-
Sewerage	4 884	6 802	1 340	3 440	5 984	7 374
Capital outlay	-	917	-	89	-	3 761
Solid waste management	5 317	223	3 366	2 416	4 362	2 256
Parks and recreation	394	758	1 699	1 079	2 610	2 051
Housing and community development	177	-	-	181	60	280
Government administration:						
Financial administration	2 616	721	1 906	979	1 127	1 547
Judicial and legal	1 040	507	946	331	698	710
General public buildings	484	159	957	1 688	1 380	1 944
Other	1 063	464	1 384	482	764	743
Interest on general debt	128	2 073	2 880	3 782	4 223	3 749
General expenditure, n.e.c.	19 062	6 786	19 195	8 810	8 406	3 337
Utility and liquor store expenditure	5 019	-	6 131	3 485	6 193	-
Insurance trust expenditure	-	-	-	-	-	-
Total debt outstanding	25 059	24 365	38 911	55 634	59 923	52 460
Long-term	25 059	24 365	34 791	45 208	52 776	39 460
Full faith and credit	20 486	24 365	32 243	45 208	52 776	39 460
Utility debt only	4 573	-	2 548	1 894	-	-
Long-term debt issued	-	-	3 772	-	5 850	-
Long-term debt retired	1 418	2 078	2 746	4 030	4 454	3 424
Cash and security holdings	20 030	9 661	15 126	33 549	38 352	35 513
Exhibit—City contribution to own retirement systems	-	-	-	-	-	-

See footnotes at end of table

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1987-88—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	New Jersey—Con.					New York	
	Newark	Paterson	Trenton	Woodbridge township	New Mexico—Albuquerque	Albany	Amherst town
Population, 1986	316 298	139 160	91 173	93 540	366 748	97 023	109 498
Date of end of fiscal year	12/31	12/31	12/31	12/31	6/30	12/31	12/31
Revenue	**353 336**	**185 529**	**151 519**	**44 036**	**424 060**	**116 659**	**62 925**
General revenue	327 522	185 529	140 253	44 036	386 513	109 861	62 925
Intergovernmental revenue	184 430	108 401	85 771	23 623	127 464	46 647	16 654
From Federal Government	20 543	68	91	-	29 026	12 025	6 559
From State governments	139 697	108 252	85 643	23 623	91 680	17 404	3 630
From local governments	24 190	81	37	-	6 758	17 218	6 465
General revenue from own sources	143 092	77 128	54 482	20 413	259 049	63 214	46 271
Taxes	77 607	63 161	42 214	17 497	87 078	32 610	36 160
Property	51 223	62 344	41 239	16 732	42 052	29 081	33 448
General sales	-	-	-	-	28 951	-	-
Selective sales	8 104	-	-	-	12 224	1 571	172
Income	-	-	-	-	-	-	-
Other	18 280	817	975	765	3 851	1 958	2 540
Current charges	23 505	7 712	7 536	213	69 375	13 144	1 424
Miscellaneous revenue	41 980	6 255	4 732	2 703	102 596	17 460	6 687
Utility and liquor store revenue	24 329	-	11 266	-	37 547	6 774	-
Insurance trust revenue	1 485	-	-	-	-	24	-
Expenditure	**328 586**	**206 633**	**158 458**	**44 671**	**485 680**	**109 485**	**59 720**
By character and object:							
Intergovernmental	14 786	7 188	4 107	1 001	477	697	86
To State governments	14 786	2 229	-	-	-	-	-
To local governments	-	4 959	4 107	1 001	477	697	86
Current operation	254 806	186 660	137 054	34 100	246 046	82 670	43 129
Capital outlay	25 125	5 054	9 819	4 677	151 746	8 401	6 596
Construction	18 149	2 996	8 905	3 020	134 255	7 036	4 668
Assistance and subsidies	13 816	-	874	-	-	-	-
Interest on debt	13 377	7 731	6 604	4 893	87 411	17 444	9 909
Insurance benefits and repayments	6 676	-	-	-	-	253	-
Exhibit—Salaries and wages	113 948	100 855	77 811	17 259	133 708	31 699	17 450
General expenditure	292 973	205 558	146 123	44 671	436 260	103 016	58 906
Current expenditure	290 342	200 504	139 990	39 994	295 948	95 807	52 513
Intergovernmental expenditure	14 786	7 188	4 107	1 001	477	697	86
Capital outlay	12 631	5 054	6 133	4 677	140 312	7 209	6 393
General expenditure by function:							
Education services:							
Education	-	124 953	88 123	-	-	-	-
Elementary and secondary education	-	124 953	88 123	-	-	-	-
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	7 320	1 138	1 528	2 355	6 338	2 156	782
Social services and income maintenance:							
Public welfare	35 397	757	1 941	242	-	3	5 487
Hospitals	-	-	-	-	-	-	-
Health	5 799	1 268	1 850	892	3 015	114	-
Other	-	-	-	-	-	-	-
Transportation:							
Highways	802	4 282	2 412	3 705	24 035	4 581	6 760
Capital outlay	802	581	537	763	15 444	634	1 461
Air transportation	-	-	-	-	75 095	-	-
Parking facilities	116	39	357	-	2 344	-	-
Other	-	-	-	-	-	-	-
Public safety:							
Police protection	52 154	17 851	11 306	5 285	38 348	17 989	7 001
Fire protection	36 780	11 301	8 893	-	21 023	14 482	1 532
Correction	-	-	-	58	11 861	-	-
Protective inspection and regulation	23	506	274	414	4 246	714	764
Environment and housing:							
Natural resources	-	-	-	-	-	34	1 199
Sewerage	2 787	7 386	2 952	4 226	43 821	4 388	10 191
Capital outlay	1 368	138	539	1 528	32 349	95	2 130
Solid waste management	26 456	5 005	4 282	4 448	16 960	5 771	656
Parks and recreation	7 048	1 036	819	1 593	32 190	6 126	3 203
Housing and community development	22 128	4 536	1 138	82	15 846	11 313	274
Government administration:							
Financial administration	6 948	1 713	1 941	907	12 555	2 136	701
Judicial and legal	4 171	997	1 277	819	2 143	963	596
General public buildings	8 297	1 944	816	305	4 981	1 805	422
Other	8 128	1 109	684	853	5 519	1 381	809
Interest on general debt	10 944	6 656	4 692	4 893	76 663	15 683	9 626
General expenditure, n.e.c.	57 675	13 081	10 836	13 594	39 259	13 377	8 903
Utility and liquor store expenditure	28 937	1 075	12 335	-	49 420	6 196	814
Insurance trust expenditure	6 676	-	-	-	-	253	-
Total debt outstanding	146 487	105 312	103 295	52 883	1 126 183	195 669	134 873
Long-term	146 487	97 812	73 825	35 083	1 109 382	195 669	118 487
Full faith and credit	146 487	97 812	73 825	35 083	224 757	91 081	45 605
Utility debt only	24 126	19 688	20 445	-	181 088	22 644	3 389
Long-term debt issued	-	14 830	7 500	-	143 077	15 837	-
Long-term debt retired	16 898	20 884	7 552	3 695	103 546	19 249	7 342
Cash and security holdings	176 626	13 169	41 447	25 978	968 129	140 797	84 368
Exhibit—City contribution to own retirement systems	6 677	-	-	-	-	161	-

See footnotes at end of table.

Table 5. **Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1987-88**—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	New York—Con.						
	Babylon town	Brookhaven town	Buffalo	Cheektowaga town	Clarkstown town	Greece town	Greenburgh town
Population, 1986	205 086	391 886	324 823	103 347	81 726	84 243	82 903
Date of end of fiscal year	12/31	12/31	6/30	12/31	12/31	12/31	12/31
Revenue	**74 545**	**105 245**	**580 250**	**33 812**	**35 761**	**22 220**	**34 132**
General revenue	73 634	105 068	564 556	33 795	35 656	19 539	31 266
Intergovernmental revenue	9 746	13 034	373 390	8 778	4 116	3 008	2 091
From Federal Government	4 507	3 449	35 854	559	-	329	-
From State governments	5 208	9 540	280 459	3 342	2 230	1 930	1 724
From local governments	31	45	57 077	4 877	1 886	749	367
General revenue from own sources	63 888	92 034	191 166	25 017	31 540	16 531	29 175
Taxes	34 403	67 656	115 783	20 284	26 004	15 114	26 322
Property	29 442	53 638	102 139	19 231	22 447	13 004	23 412
General sales	-	-	-	-	-	-	-
Selective sales	367	953	9 403	79	216	156	82
Income	-	-	-	-	-	-	-
Other	4 594	13 065	4 241	974	3 341	1 954	2 828
Current charges	7 957	13 681	49 055	2 150	2 650	415	1 072
Miscellaneous revenue	21 528	10 697	26 328	2 583	2 886	1 002	1 781
Utility and liquor store revenue	911	177	15 694	17	105	2 681	2 866
Insurance trust revenue	-	-	-	-	-	-	-
Expenditure	**77 684**	**119 877**	**603 309**	**35 036**	**33 650**	**22 553**	**31 421**
By character and object:							
Intergovernmental	3	-	1 803	-	62	-	10
To State governments	-	-	907	-	-	-	-
To local governments	3	-	896	-	62	-	10
Current operation	46 086	76 002	530 454	29 222	26 467	18 703	25 862
Capital outlay	11 763	25 174	45 626	4 545	4 543	2 702	4 660
Construction	10 403	22 928	34 549	3 274	3 722	1 864	4 054
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	19 832	18 701	25 426	1 269	2 578	1 148	889
Insurance benefits and repayments	-	-	-	-	-	-	-
Exhibit—Salaries and wages	16 591	31 353	285 208	13 520	15 117	9 159	13 880
General expenditure	76 522	119 079	588 467	35 001	32 384	19 502	27 879
Current expenditure	65 126	93 905	547 247	30 456	27 889	16 894	25 149
Intergovernmental expenditure	3	-	1 803	-	62	-	10
Capital outlay	11 396	25 174	41 220	4 545	4 495	2 608	2 730
General expenditure by function:							
Education services:							
Education	-	-	282 667	-	-	-	-
Elementary and secondary education	-	-	282 667	-	-	-	-
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	-	-	103	28	15	640	1 299
Social services and income maintenance:							
Public welfare	-	-	-	-	-	-	130
Hospitals	-	-	-	-	-	-	-
Health	838	893	1 239	-	1 028	-	72
Other	-	-	-	-	-	-	-
Transportation:							
Highways	12 541	29 451	22 671	8 056	5 866	5 045	2 357
Capital outlay	4 303	9 642	6 937	3 415	445	1 218	-
Air transportation	-	403	-	-	-	-	-
Parking facilities	20	153	6 186	-	185	-	-
Other	-	-	346	-	-	-	-
Public safety:							
Police protection	534	1 923	37 825	5 523	6 302	5 366	4 771
Fire protection	5 573	260	31 099	164	1	57	605
Correction	-	-	-	-	-	-	-
Protective inspection and regulation	837	1 952	3 868	244	566	282	442
Environment and housing:							
Natural resources	410	576	-	215	582	120	-
Sewerage	178	-	32 962	6 411	998	775	2 348
Capital outlay	-	-	7 393	103	647	74	2 132
Solid waste management	4 757	7 154	12 320	3 459	689	629	1 698
Parks and recreation	5 789	12 744	14 918	2 407	4 182	1 225	3 583
Housing and community development	1 541	834	49 351	401	330	289	317
Government administration:							
Financial administration	2 027	3 615	7 495	702	1 108	770	925
Judicial and legal	1 096	1 617	1 667	400	873	394	507
General public buildings	1 634	2 536	6 932	556	443	342	219
Other	1 358	2 769	3 739	436	591	550	356
Interest on general debt	19 755	18 642	23 826	1 243	2 578	1 066	836
General expenditure, n.e.c.	17 634	33 357	49 253	4 756	6 077	1 952	7 414
Utility and liquor store expenditure	1 162	798	14 842	35	1 266	3 051	3 542
Insurance trust expenditure	-	-	-	-	-	-	-
Total debt outstanding	261 639	210 794	335 845	15 670	35 809	12 647	13 835
Long-term	235 579	209 716	335 845	15 670	35 003	10 963	10 059
Full faith and credit	26 005	115 396	135 161	15 670	35 003	10 963	10 059
Utility debt only	1 295	752	17 950	367	-	949	610
Long-term debt issued	-	24 011	15 465	-	3 833	1 607	-
Long-term debt retired	14 586	15 915	23 959	1 776	5 740	2 699	1 577
Cash and security holdings	226 197	133 377	198 765	17 361	14 035	6 108	13 999
Exhibit—City contribution to own retirement systems	-	-	-	-	-	-	-

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1987-88—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	New York—Con.						
	Hempstead town	Huntington town	Islip town	New York City	North Hempstead town	Oyster Bay town	Ramapo town
Population, 1986	740 069	197 189	302 004	7 262 747	216 197	309 830	92 011
Date of end of fiscal year	12/31	12/31	12/31	6/30	12/31	12/31	12/31
Revenue	**274 618**	**66 065**	**111 005**	**33 775 470**	**95 915**	**153 257**	**33 784**
General revenue	267 176	64 263	109 877	27 727 898	88 096	142 187	33 784
Intergovernmental revenue	45 904	10 327	14 143	10 396 654	18 716	16 811	2 598
From Federal Government	4 216	57	33	890 825	4 525	1 504	152
From State governments	18 445	7 558	8 933	8 495 097	6 067	8 471	1 793
From local governments	23 243	2 712	5 177	1 010 732	8 124	6 836	653
General revenue from own sources	221 272	53 936	95 734	17 331 244	69 380	125 376	31 186
Taxes	162 376	43 354	72 807	13 447 778	52 962	90 404	23 894
Property	145 059	35 167	62 925	5 427 301	45 892	80 212	21 683
General sales	-	-	-	2 277 806	-	-	-
Selective sales	1 109	456	947	978 663	225	616	93
Income	-	-	-	4 004 003	-	-	-
Other	16 208	7 731	8 935	760 003	6 845	9 576	2 118
Current charges	19 968	8 701	8 437	2 536 595	13 486	28 751	5 307
Miscellaneous revenue	38 928	1 881	14 490	1 346 871	2 932	6 221	1 985
Utility and liquor store revenue	7 442	1 802	1 128	1 758 212	7 819	11 070	-
Insurance trust revenue	-	-	-	4 289 360	-	-	-
Expenditure	**256 425**	**81 827**	**112 292**	**31 327 460**	**100 800**	**192 623**	**39 599**
By character and object:							
Intergovernmental	267	88	17	2 643 745	4	-	-
To State governments	-	-	-	2 115 908	-	-	-
To local governments	267	88	17	527 837	4	-	-
Current operation	184 521	52 600	76 738	20 931 918	69 047	133 696	25 181
Capital outlay	31 954	22 691	18 678	2 518 269	24 854	42 076	10 322
Construction	28 436	22 130	17 159	2 057 515	21 003	41 195	9 759
Assistance and subsidies	-	-	-	1 656 811	-	-	-
Interest on debt	39 683	6 248	16 858	1 186 675	6 895	16 851	4 096
Insurance benefits and repayments	-	-	-	2 390 022	-	-	-
Exhibit—Salaries and wages	82 821	27 672	30 726	12 393 600	26 657	34 539	9 840
General expenditure	246 218	77 344	110 154	25 745 243	88 958	180 602	39 019
Current expenditure	215 716	55 143	91 487	23 540 493	64 919	139 068	28 697
Intergovernmental expenditure	267	88	17	2 643 745	4	-	-
Capital outlay	30 502	22 201	18 667	2 204 750	24 039	41 534	10 322
General expenditure by function:							
Education services:							
Education	-	-	-	5 592 285	-	-	-
Elementary and secondary education	-	-	-	5 286 263	-	-	-
Higher education	-	-	-	306 022	-	-	-
Other	-	-	-	-	-	-	-
Libraries	1 028	-	-	216 410	1 123	-	35
Social services and income maintenance:							
Public welfare	1 046	-	249	4 743 973	116	-	-
Hospitals	-	-	-	2 354 365	-	-	-
Health	479	1 066	2 425	414 685	69	-	665
Other	-	-	-	-	-	-	-
Transportation:							
Highways	39 602	21 003	14 225	614 973	9 132	20 233	4 396
Capital outlay	16 510	6 560	1 791	298 541	1 236	8 584	1 042
Air transportation	-	-	2 587	-	-	-	-
Parking facilities	473	453	-	89 741	226	1 737	-
Other	-	-	464	602 394	-	-	-
Public safety:							
Police protection	4 247	974	1 501	1 540 043	5 798	854	4 983
Fire protection	1 730	437	712	853 682	2 063	1 834	68
Correction	-	-	-	692 680	-	-	-
Protective inspection and regulation	2 652	274	1 847	119 259	725	1 425	267
Environment and housing:							
Natural resources	4 199	601	435	-	639	2 104	-
Sewerage	725	8 422	5 135	530 561	11 052	1 007	8 118
Capital outlay	-	7 172	5 135	441 548	7 458	-	7 533
Solid waste management	61 331	10 535	21 514	694 224	17 948	61 309	6 315
Parks and recreation	40 885	8 514	8 041	359 953	12 103	19 991	1 949
Housing and community development	1 845	-	-	1 622 606	4 714	9 875	395
Government administration:							
Financial administration	5 336	1 538	2 211	226 846	1 640	2 477	912
Judicial and legal	1 569	544	770	266 216	587	996	557
General public buildings	-	3 883	1 733	194 640	710	3 478	662
Other	4 848	1 247	2 564	152 426	1 310	2 432	383
Interest on general debt	39 337	5 335	16 763	970 872	6 466	16 512	4 096
General expenditure, n.e.c.	35 068	14 428	26 945	2 892 797	12 537	34 338	5 200
Utility and liquor store expenditure	10 207	4 483	2 138	3 192 195	11 842	12 021	580
Insurance trust expenditure	-	-	-	2 390 022	-	-	-
Total debt outstanding	477 317	84 626	202 980	19 445 993	109 876	220 972	44 950
Long-term	442 597	62 725	202 375	18 012 480	87 715	175 243	44 896
Full faith and credit	123 882	62 725	73 891	10 062 558	87 715	175 243	44 896
Utility debt only	5 487	11 985	1 129	3 901 334	6 504	5 394	-
Long-term debt issued	16 200	7 584	9 390	2 778 149	14 242	28 900	12 125
Long-term debt retired	31 487	4 759	14 518	1 209 016	5 342	14 017	2 535
Cash and security holdings	411 055	16 298	163 601	40 374 226	22 709	53 245	20 640
Exhibit—City contribution to own retirement systems	-	-	-	2 183 649	-	-	-

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1987-88—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	New York—Con.					North Carolina	
	Rochester	Smithtown town	Syracuse	Tonawanda town	Yonkers	Charlotte	Durham
Population, 1986	235 970	114 061	160 751	83 797	186 080	352 072	113 888
Date of end of fiscal year	6/30	12/31	12/31	12/31	6/30	6/30	6/30
Revenue	**544 731**	**37 262**	**298 912**	**41 983**	**331 414**	**354 071**	**99 301**
General revenue	521 107	36 021	291 877	37 626	322 549	315 483	79 861
Intergovernmental revenue	330 148	4 018	191 179	11 434	96 089	72 855	31 482
From Federal Government	24 000	539	20 670	2 181	2 778	5 625	10 693
From State governments	229 657	3 146	123 098	3 738	92 400	32 733	5 136
From local governments	76 491	333	47 411	5 515	911	34 497	15 653
General revenue from own sources	190 959	32 003	100 698	26 192	226 460	242 628	48 379
Taxes	121 793	28 298	58 010	15 575	194 082	123 997	27 660
Property	108 008	23 314	53 582	14 323	119 503	112 524	25 171
General sales	-	-	-	-	28 515	-	-
Selective sales	9 953	270	2 303	198	7 750	2 751	445
Income	-	-	-	-	22 766	-	-
Other	3 832	4 714	2 125	1 054	15 548	8 722	2 044
Current charges	39 933	1 146	24 250	2 900	11 664	64 096	5 275
Miscellaneous revenue	29 233	2 559	18 438	7 717	20 714	54 535	15 444
Utility and liquor store revenue	23 624	1 241	7 035	4 357	8 865	26 892	19 440
Insurance trust revenue	-	-	-	-	-	11 696	-
Expenditure	**566 113**	**35 041**	**309 883**	**37 333**	**313 838**	**419 238**	**104 648**
By character and object:							
Intergovernmental	38 780	18	2 455	-	4 890	-	-
To State governments	35 000	-	-	-	-	-	-
To local governments	3 780	18	2 455	-	4 890	-	-
Current operation	468 254	31 569	239 581	30 728	272 956	213 824	67 548
Capital outlay	45 030	2 603	51 880	5 058	24 568	162 507	29 805
Construction	41 131	1 741	42 382	1 923	21 190	149 501	22 801
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	14 049	851	15 080	1 547	11 424	39 751	7 295
Insurance benefits and repayments	-	-	887	-	-	3 156	-
Exhibit—Salaries and wages	245 433	16 321	120 280	14 856	158 102	105 886	43 840
General expenditure	547 180	33 797	302 955	33 525	309 085	369 162	78 101
Current expenditure	505 984	31 194	251 826	28 643	284 711	223 043	61 989
Intergovernmental expenditure	38 780	18	2 455	-	4 890	-	-
Capital outlay	41 196	2 603	51 129	4 882	24 374	146 119	16 112
General expenditure by function:							
Education services:							
Education	238 359	-	136 948	-	143 997	-	-
Elementary and secondary education	238 359	-	136 948	-	143 997	-	-
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	6 803	2 977	-	34	4 240	-	-
Social services and income maintenance:							
Public welfare	-	70	-	-	-	255	-
Hospitals	-	-	-	-	-	-	-
Health	-	130	-	417	607	1 668	-
Other	-	-	-	-	-	-	-
Transportation:							
Highways	11 041	11 151	14 619	4 622	2 233	35 578	6 674
Capital outlay	2 714	519	8 213	585	1 263	18 891	1 482
Air transportation	-	-	3 816	-	-	65 296	13
Parking facilities	7 838	27	-	-	-	702	3 950
Other	-	-	-	-	-	-	-
Public safety:							
Police protection	31 196	673	17 438	5 066	26 096	27 [illegible]	12 237
Fire protection	22 487	7	17 136	527	20 890	22 636	6 582
Correction	-	-	-	-	1 923	-	-
Protective inspection and regulation	2 355	1 379	-	314	1 280	1 396	1 054
Environment and housing:							
Natural resources	-	411	-	211	-	-	-
Sewerage	1 378	-	2 789	5 493	722	27 023	-
Capital outlay	1 045	-	786	806	23	12 888	-
Solid waste management	11 930	2 000	4 936	2 378	6 606	12 104	7 170
Parks and recreation	8 050	4 093	6 248	2 308	5 403	45 882	10 859
Housing and community development	35 930	202	31 704	2 442	13 367	10 316	9 531
Government administration:							
Financial administration	4 390	1 139	3 419	845	4 104	7 300	2 883
Judicial and legal	2 041	455	928	457	3 213	728	434
General public buildings	4 613	878	2 210	873	2 169	463	4
Other	6 392	1 083	1 284	392	2 263	5 724	3 738
Interest on general debt	12 526	838	15 080	1 126	10 966	35 558	4 586
General expenditure, n.e.c.	137 851	6 286	44 422	6 160	59 007	68 554	8 426
Utility and liquor store expenditure	18 933	1 244	6 041	3 808	4 753	46 920	26 547
Insurance trust expenditure	-	-	887	-	-	3 156	-
Total debt outstanding	242 173	14 726	217 283	16 945	205 401	678 285	109 840
Long-term	180 779	7 772	170 193	13 970	197 850	678 285	109 840
Full faith and credit	130 685	7 772	87 490	13 970	130 521	398 940	97 840
Utility debt only	18 395	351	-	5 439	7 211	82 789	37 297
Long-term debt issued	-	-	22 258	-	24 147	82 505	38 950
Long-term debt retired	23 231	1 166	13 871	1 870	33 678	12 516	22 865
Cash and security holdings	170 283	9 783	149 414	13 057	188 108	616 020	108 725
Exhibit—City contribution to own retirement systems	-	-	828	-	-	2 227	-

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1987-88—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	North Carolina—Con.				North Dakota—Fargo	Ohio	
	Fayetteville	Greensboro	Raleigh	Winston-Salem		Akron	Canton
Population, 1986	75 771	176 653	180 427	148 077	68 015	222 056	86 906
Date of end of fiscal year	6/30	6/30	6/30	6/30	12/31	12/31	12/31
Revenue	**143 721**	**136 977**	**147 289**	**163 060**	**43 641**	**191 586**	**50 699**
General revenue	32 244	103 499	119 766	116 075	37 287	169 157	45 425
Intergovernmental revenue	13 387	36 870	40 917	37 496	5 662	29 832	7 793
From Federal Government	2 217	1 841	4 259	9 836	539	9 490	2 260
From State governments	5 452	20 059	18 290	15 019	3 626	20 342	5 259
From local governments	5 718	14 970	18 368	12 641	1 497	-	274
General revenue from own sources	18 857	66 629	78 849	78 579	31 625	139 325	37 632
Taxes	10 389	44 420	57 639	44 839	6 717	80 294	27 158
Property	9 515	40 465	51 180	41 610	4 808	12 328	1 990
General sales	-	-	-	-	-	-	-
Selective sales	24	577	1 656	405	1 342	175	-
Income	-	-	-	-	-	62 974	23 842
Other	850	3 378	4 803	2 824	567	4 817	1 326
Current charges	2 156	8 977	6 475	11 637	8 417	37 902	8 286
Miscellaneous revenue	6 312	13 232	14 735	22 103	16 491	21 129	2 188
Utility and liquor store revenue	111 432	33 478	27 523	42 549	3 898	22 429	5 274
Insurance trust revenue	45	-	-	4 436	2 456	-	-
Expenditure	**174 057**	**134 210**	**144 921**	**153 642**	**38 018**	**195 187**	**52 598**
By character and object:							
Intergovernmental	-	-	688	693	94	486	67
To State governments	-	-	-	-	-	486	67
To local governments	-	-	688	693	94	-	-
Current operation	121 116	109 355	94 037	107 620	22 488	165 979	45 492
Capital outlay	51 526	21 736	45 352	36 026	8 387	16 278	4 668
Construction	49 567	11 152	37 317	29 431	7 436	14 436	1 809
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	1 374	3 119	4 844	8 046	5 542	12 444	2 371
Insurance benefits and repayments	41	-	-	1 257	1 507	-	-
Exhibit—Salaries and wages	25 089	52 616	52 970	58 438	14 808	62 078	23 183
General expenditure	64 681	106 079	110 846	104 410	33 695	178 135	48 674
Current expenditure	30 662	87 795	78 830	82 258	25 308	161 857	44 447
Intergovernmental expenditure	-	-	688	693	94	486	67
Capital outlay	34 019	18 284	32 016	22 152	8 387	16 278	4 227
General expenditure by function:							
Education services:							
Education	-	-	-	-	-	-	-
Elementary and secondary education	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	-	3 685	-	-	740	-	-
Social services and income maintenance:							
Public welfare	-	-	387	-	94	-	-
Hospitals	-	-	-	-	-	-	-
Health	-	-	-	-	1 462	5 336	1 486
Other	-	-	-	-	-	-	-
Transportation:							
Highways	3 592	12 429	26 730	13 290	2 953	22 329	4 870
Capital outlay	1 593	2 887	20 569	4 049	1 022	10 745	1 398
Air transportation	1 396	-	13	-	1 007	269	-
Parking facilities	43	816	790	1 075	186	1 692	40
Other	-	-	-	-	1 047	-	-
Public safety:							
Police protection	8 054	19 206	16 186	19 694	4 016	23 174	10 446
Fire protection	4 241	11 631	11 102	7 855	3 218	18 793	7 718
Correction	-	-	-	-	-	1 323	-
Protective inspection and regulation	602	1 589	2 383	1 536	320	1 103	-
Environment and housing:							
Natural resources	-	1 237	9	-	-	-	-
Sewerage	-	-	-	-	3 584	13 614	3 277
Capital outlay	-	-	-	-	3 000	-	21
Solid waste management	2 760	8 339	9 492	7 932	4 428	18 201	1 886
Parks and recreation	2 535	21 039	13 643	19 347	209	4 879	1 470
Housing and community development	1 235	2 487	3 650	5 378	763	7 985	2 398
Government administration:							
Financial administration	492	2 463	3 410	2 119	1 047	5 694	906
Judicial and legal	345	339	316	263	268	4 974	2 492
General public buildings	342	3 144	1 018	320	180	2 017	803
Other	1 106	4 636	3 049	3 773	514	2 615	1 654
Interest on general debt	395	2 867	2 107	6 149	5 115	10 624	2 319
General expenditure, n.e.c.	37 543	10 170	16 061	15 679	2 546	33 503	6 909
Utility and liquor store expenditure	109 336	28 131	34 075	47 975	2 816	17 062	3 924
Insurance trust expenditure	41	-	-	1 257	1 507	-	-
Total debt outstanding	51 965	36 398	85 056	115 095	93 009	128 701	34 380
Long-term	51 965	36 398	81 155	115 095	93 009	111 238	21 845
Full faith and credit	16 965	35 310	81 155	115 095	4 254	87 685	4 355
Utility debt only	47 175	1 240	41 918	17 298	5 057	16 521	300
Long-term debt issued	35 000	-	4 500	18 750	10 051	1 155	-
Long-term debt retired	1 870	3 572	7 725	6 550	7 633	2 645	3 005
Cash and security holdings	54 419	51 712	114 240	180 120	49 083	61 801	36 077
Exhibit—City contribution to own retirement systems	-	-	-	735	1 074	-	-

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1987-88—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Ohio—Con.						
	Cincinnati	Cleveland	Columbus	Dayton	Parma	Toledo	Youngstown
Population, 1986	369 746	535 826	566 030	178 923	89 459	340 682	104 686
Date of end of fiscal year	12/31	12/31	12/31	12/31	12/31	12/31	12/31
Revenue	**580 763**	**602 477**	**505 063**	**229 177**	**32 387**	**259 324**	**50 404**
General revenue	430 387	456 455	433 157	193 812	32 387	240 069	38 297
Intergovernmental revenue	93 541	123 254	68 785	32 079	8 500	57 291	10 142
From Federal Government	29 543	69 315	24 765	17 842	4 593	35 098	5 549
From State governments	38 580	52 395	40 086	13 504	3 907	19 253	4 593
From local governments	25 418	1 544	3 934	733	-	2 940	-
General revenue from own sources	336 846	333 201	364 372	161 733	23 887	182 778	28 155
Taxes	179 242	237 393	225 920	94 130	19 096	119 973	24 211
Property	31 308	45 158	17 834	14 009	3 086	11 077	3 258
General sales	-	-	-	-	-	-	-
Selective sales	1 893	2 516	5 622	505	106	824	-
Income	134 188	183 251	194 377	77 675	14 816	102 267	20 186
Other	11 853	6 468	8 067	1 950	1 088	5 805	767
Current charges	91 425	58 998	95 987	37 919	705	44 103	1 264
Miscellaneous revenue	66 179	36 810	42 465	29 675	4 086	18 702	2 680
Utility and liquor store revenue	42 891	146 022	71 906	35 365	-	19 255	12 107
Insurance trust revenue	107 485	-	-	-	-	-	-
Expenditure	**457 632**	**652 518**	**592 119**	**273 311**	**34 210**	**273 930**	**58 033**
By character and object:							
Intergovernmental	29 885	2 493	12 524	1 681	260	4 247	64
To State governments	2 988	19	1 752	45	78	2 168	55
To local governments	26 897	2 474	10 772	1 636	182	2 079	9
Current operation	274 731	468 252	345 195	133 458	24 288	167 776	54 233
Capital outlay	103 409	136 123	157 455	111 264	7 938	85 141	2 530
Construction	88 915	126 288	140 672	105 269	7 788	78 252	2 186
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	13 005	45 650	76 945	26 908	1 724	16 766	1 206
Insurance benefits and repayments	36 602	-	-	-	-	-	-
Exhibit—Salaries and wages	165 222	234 132	191 925	69 409	10 163	97 067	21 703
General expenditure	383 001	465 792	494 698	243 502	34 210	254 482	50 688
Current expenditure	286 141	396 439	354 375	143 150	26 272	173 696	48 258
Intergovernmental expenditure	29 885	2 493	12 524	1 681	260	4 247	64
Capital outlay	96 860	69 353	140 323	100 352	7 938	80 786	2 430
General expenditure by function:							
Education services:							
Education	-	-	-	-	-	-	-
Elementary and secondary education	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	-	-	-	-	1 947	-	-
Social services and income maintenance:							
Public welfare	-	-	-	-	-	-	-
Hospitals	-	-	-	-	-	-	-
Health	24 636	14 834	17 026	-	141	4 501	660
Other	-	-	-	-	-	-	-
Transportation:							
Highways	29 065	43 886	34 896	9 571	4 123	18 295	5 133
Capital outlay	13 679	19 442	18 334	3 311	630	6 326	-
Air transportation	669	36 985	13 555	11 941	-	-	780
Parking facilities	5 206	2 011	931	511	-	633	560
Other	22 827	112	-	-	-	-	-
Public safety:							
Police protection	50 117	95 131	75 052	21 599	5 085	45 769	8 171
Fire protection	39 415	50 368	46 482	15 551	4 088	27 662	5 914
Correction	284	8 320	6 355	2 620	-	5 510	-
Protective inspection and regulation	3 572	7 329	4 748	3 087	255	2 170	-
Environment and housing:							
Natural resources	-	-	-	-	-	-	-
Sewerage	79 569	7 578	137 227	72 092	1 030	60 922	2 840
Capital outlay	39 911	1 731	104 114	64 196	455	44 460	92
Solid waste management	9 441	25 611	26 139	6 296	-	11 547	1 269
Parks and recreation	29 260	35 749	21 659	8 198	1 9[illegible]	10 156	852
Housing and community development	27 974	36 144	9 974	1 796	4 225	23 674	5 324
Government administration:							
Financial administration	10 018	8 620	8 822	7 473	1 036	4 942	864
Judicial and legal	2 543	16 675	12 352	4 053	1 289	6 998	11 726
General public buildings	2 048	6 535	5 534	13 255	474	2 665	1 147
Other	3 846	7 035	6 975	4 333	457	3 702	756
Interest on general debt	11 060	24 480	48 821	22 587	1 724	15 617	1 091
General expenditure, n.e.c.	31 451	38 189	18 150	38 539	6 335	9 300	3 602
Utility and liquor store expenditure	38 029	186 726	97 421	29 809	-	19 448	7 345
Insurance trust expenditure	36 602	-	-	-	-	-	-
Total debt outstanding	211 986	703 000	1 017 324	319 298	34 619	173 353	21 452
Long-term	203 986	703 000	1 015 951	315 730	32 769	120 566	17 536
Full faith and credit	187 603	219 260	645 351	44 170	10 024	67 490	5 141
Utility debt only	24 085	414 100	288 292	74 730	-	10 790	1 800
Long-term debt issued	47 400	221 445	-	57 664	-	11 200	-
Long-term debt retired	21 598	23 200	78 163	52 490	1 701	19 102	3 402
Cash and security holdings	1 138 697	340 893	347 775	275 637	30 203	60 614	14 366
Exhibit—City contribution to own retirement systems	13 752	-	-	-	-	-	-

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1987-88—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Oklahoma				Oregon		
	Lawton	Norman	Oklahoma City	Tulsa	Eugene	Portland	Salem
Population, 1986	82 830	78 385	446 124	373 753	105 410	387 866	93 924
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue	**36 231**	**74 318**	**363 567**	**388 038**	**229 896**	**386 145**	**71 105**
General revenue	29 691	69 143	317 507	343 116	97 512	344 606	65 896
Intergovernmental revenue	1 270	3 979	33 463	16 843	13 197	65 554	13 984
From Federal Government	464	1 704	28 663	4 873	4 534	24 686	7 640
From State governments	800	2 275	4 783	11 727	4 603	18 291	5 177
From local governments	6	-	17	243	4 060	22 577	1 167
General revenue from own sources	28 421	65 164	284 044	326 273	84 315	279 052	51 912
Taxes	17 804	18 468	125 876	141 871	35 694	168 453	32 994
Property	608	1 459	25 925	20 291	30 685	116 418	28 110
General sales	15 214	14 476	80 211	106 139	-	-	-
Selective sales	1 646	2 161	16 068	13 045	3 453	30 212	3 653
Income	-	-	-	-	-	-	-
Other	336	372	3 672	2 396	1 556	21 823	1 231
Current charges	7 180	44 190	115 440	73 124	33 344	67 858	14 962
Miscellaneous revenue	3 457	2 506	42 728	111 278	15 277	42 741	3 956
Utility and liquor store revenue	5 478	4 263	29 200	39 176	132 384	37 962	5 209
Insurance trust revenue	1 062	912	16 860	5 746	-	3 577	-
Expenditure	**27 736**	**61 917**	**381 323**	**395 002**	**229 529**	**429 897**	**71 472**
By character and object:							
Intergovernmental	-	-	8	2 338	1 777	-	4
To State governments	-	-	-	-	-	-	-
To local governments	-	-	8	2 338	1 777	-	4
Current operation	25 960	56 107	220 117	201 422	167 635	287 203	60 325
Capital outlay	501	3 847	122 342	99 557	46 266	76 676	4 940
Construction	501	1 338	112 157	73 259	44 644	56 777	3 341
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	876	1 602	33 806	89 229	13 851	40 047	6 203
Insurance benefits and repayments	379	361	5 050	2 456	-	25 971	-
Exhibit—Salaries and wages	19 676	34 120	120 047	99 030	43 239	184 138	28 055
General expenditure	25 254	60 179	314 322	347 813	90 758	364 733	67 754
Current expenditure	24 754	56 341	225 106	263 585	75 721	290 032	62 820
Intergovernmental expenditure	-	-	8	2 338	1 777	-	4
Capital outlay	500	3 838	89 216	84 228	15 037	74 701	4 934
General expenditure by function:							
Education services:							
Education	-	-	-	195	-	-	-
Elementary and secondary education	-	-	-	195	-	-	-
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	411	78	-	-	1 921	-	1 807
Social services and income maintenance:							
Public welfare	30	-	-	-	-	-	-
Hospitals	-	31 461	39 996	-	-	11 386	-
Health	162	-	935	5 615	-	2 794	-
Other	-	-	-	-	-	-	-
Transportation:							
Highways	2 526	2 707	23 340	19 721	8 357	18 091	5 886
Capital outlay	-	1 137	10 415	14 047	4 564	2 230	1 566
Air transportation	1 144	-	29 387	29 750	8 173	-	194
Parking facilities	-	1 187	2 070	1 783	764	1 693	1 358
Other	-	-	-	-	-	-	-
Public safety:							
Police protection	5 434	4 564	37 842	37 496	10 025	63 448	9 403
Fire protection	4 317	3 503	26 220	27 074	10 263	39 943	6 428
Correction	-	-	1 167	97	-	-	-
Protective inspection and regulation	261	473	3 024	2 261	1 428	6 438	826
Environment and housing:							
Natural resources	-	-	-	-	-	-	-
Sewerage	1 960	3 010	53 830	47 629	10 072	38 720	8 534
Capital outlay	1	1 384	39 333	32 832	1 735	14 922	1 109
Solid waste management	1 779	3 317	9 106	24 403	-	3 386	668
Parks and recreation	992	2 511	20 005	21 635	11 046	31 050	3 645
Housing and community development	611	536	10 747	4 616	6 677	64 509	10 301
Government administration:							
Financial administration	805	1 050	6 402	4 380	3 840	11 109	1 430
Judicial and legal	522	498	4 126	2 504	1 711	1 778	702
General public buildings	731	-	2 476	1 799	330	5 206	1 582
Other	660	1 926	4 150	2 062	11 428	7 762	1 698
Interest on general debt	876	1 602	29 690	85 373	2 946	30 377	5 686
General expenditure, n.e.c.	2 004	1 756	9 809	29 310	1 777	28 985	7 606
Utility and liquor store expenditure	2 103	1 377	81 951	44 733	138 771	39 193	3 718
Insurance trust expenditure	379	361	5 050	2 456	-	25 971	-
Total debt outstanding	10 398	33 072	464 874	1 460 975	221 205	589 586	81 742
Long-term	10 398	33 072	464 874	1 460 975	221 205	543 602	81 742
Full faith and credit	8 398	26 578	138 349	125 709	202 701	206 343	81 742
Utility debt only	-	4 130	56 274	45 334	173 265	137 446	7 024
Long-term debt issued	-	-	14 247	338 725	19 875	76 004	16 800
Long-term debt retired	2 428	3 553	32 503	62 842	28 612	66 249	18 916
Cash and security holdings	20 836	32 716	400 813	1 431 358	70 559	320 859	52 686
Exhibit—City contribution to own retirement systems	436	-	3 852	2 428	-	22 635	-

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1987-88—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Pennsylvania					
	Allentown	Erie	Philadelphia	Pittsburgh	Reading	Scranton
Population, 1986	104 355	115 269	1 642 854	387 490	77 620	82 258
Date of end of fiscal year	12/31	12/31	6/30	12/31	12/31	12/31
Revenue	**58 707**	**61 889**	**3 028 058**	**342 580**	**45 663**	**24 693**
General revenue	49 226	51 355	2 403 894	331 317	35 203	23 481
Intergovernmental revenue	6 184	12 591	552 864	73 97[illegible]	6 636	1 407
From Federal Government	-	4 704	97 701	17 328	4 627	109
From State governments	6 106	7 252	407 620	29 662	1 756	1 298
From local governments	78	635	47 543	26 987	253	-
General revenue from own sources	43 042	38 764	1 851 030	257 342	28 567	22 074
Taxes	27 645	24 686	1 444 265	213 981	15 911	20 200
Property	16 928	19 832	278 469	97 741	10 615	6 621
General sales	-	-	-	-	-	-
Selective sales	-	-	29 632	20 474	-	-
Income	4 716	3 800	888 355	58 842	2 604	10 004
Other	6 001	1 054	247 809	36 924	2 692	3 575
Current charges	11 687	11 103	246 103	11 332	7 770	1 068
Miscellaneous revenue	3 710	2 975	160 662	32 029	4 886	806
Utility and liquor store revenue	6 792	8 594	574 473	-	4 776	-
Insurance trust revenue	2 689	1 940	49 689	11 263	5 684	1 212
Expenditure	**62 445**	**64 157**	**3 117 060**	**328 061**	**40 406**	**32 998**
By character and object:						
Intergovernmental	-	2 180	79 813	7 041	38	2 409
To State governments	-	-	4 128	-	-	-
To local governments	-	2 180	75 685	7 041	38	2 409
Current operation	49 336	47 880	2 332 521	229 928	27 514	27 722
Capital outlay	5 478	7 761	254 805	22 344	7 668	49
Construction	5 478	6 892	144 221	19 488	7 399	37
Assistance and subsidies	-	-	-	-	-	-
Interest on debt	3 658	1 732	241 386	36 480	2 551	209
Insurance benefits and repayments	3 973	4 604	208 525	32 249	2 637	2 609
Exhibit—Salaries and wages	26 117	26 603	1 046 980	146 856	15 152	11 921
General expenditure	52 855	51 193	2 281 599	282 258	34 550	30 389
Current expenditure	47 377	43 818	2 117 532	260 126	26 891	30 340
Intergovernmental expenditure	-	2 180	79 813	7 041	38	2 409
Capital outlay	5 478	7 375	164 067	22 132	7 668	49
General expenditure by function:						
Education services:						
Education	-	-	23 247	-	-	-
Elementary and secondary education	-	-	8 000	-	-	-
Higher education	-	-	15 247	-	-	-
Other	-	-	-	-	-	-
Libraries	-	10	27 791	4 440	475	994
Social services and income maintenance:						
Public welfare	-	-	156 418	30	-	-
Hospitals	-	-	14 585	-	-	-
Health	1 614	62	184 868	7 801	163	50
Other	-	-	-	-	-	-
Transportation:						
Highways	11 810	4 639	51 037	19 504	4 193	1 221
Capital outlay	5 478	1 028	8 815	10 053	1 969	-
Air transportation	12	-	36 284	-	-	-
Parking facilities	-	321	-	-	8	-
Other	-	-	57 438	-	38	-
Public safety:						
Police protection	6 927	8 213	283 201	38 028	5 551	5 085
Fire protection	5 141	7 973	103 447	30 195	3 246	5 961
Correction	-	-	110 284	-	-	-
Protective inspection and regulation	535	232	15 646	1 625	246	214
Environment and housing:						
Natural resources	-	-	-	185	25	-
Sewerage	6 589	7 558	82 041	2 141	5 883	-
Capital outlay	-	633	13 751	92	4 352	-
Solid waste management	2 781	1 590	135 157	10 612	1 644	1 452
Parks and recreation	2 447	1 368	70 816	19 326	1 [illegible]46	1 089
Housing and community development	2 776	3 697	139 367	8 218	4 112	1 596
Government administration:						
Financial administration	2 756	1 232	54 291	6 998	792	457
Judicial and legal	219	221	133 354	2 085	151	99
General public buildings	1 061	1 065	43 222	4 278	801	307
Other	1 478	1 636	27 927	7 247	1 564	720
Interest on general debt	2 649	1 057	171 094	36 480	2 551	209
General expenditure, n.e.c.	4 040	10 301	360 094	60 056	1 671	10 936
Utility and liquor store expenditure	5 617	8 360	626 926	13 544	3 212	-
Insurance trust expenditure	3 973	4 604	208 525	32 249	2 637	2 609
Total debt outstanding	68 019	22 610	3 842 649	540 115	39 322	8 138
Long-term	68 019	22 610	3 616 774	540 115	39 322	8 138
Full faith and credit	36 509	14 480	1 311 484	354 740	39 322	8 138
Utility debt only	20 270	8 330	1 023 466	-	-	-
Long-term debt issued	35 909	-	416 666	34 75[illegible]	-	6 120
Long-term debt retired	24 048	2 150	492 734	46 379	1 381	828
Cash and security holdings	58 524	32 036	3 105 744	375 714	62 906	12 473
Exhibit—City contribution to own retirement systems	2 120	2 901	149 230	21 860	1 439	1 904

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1987-88—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Rhode Island		South Carolina—Columbia	South Dakota—Sioux Falls	Tennessee			
	Providence	Warwick			Chattanooga	Knoxville	Memphis	Nashville-Davidson
Population, 1986	157 201	(NA)	93 024	97 783	162 172	173 212	652 636	473 673
Date of end of fiscal year	6/30	(NA)	6/30	12/31	6/30	6/30	6/30	6/30
Revenue	**255 706**	**(NA)**	**75 504**	**69 676**	**497 810**	**431 845**	**1 575 782**	**1 428 636**
General revenue	225 610	(NA)	53 157	54 294	208 902	116 036	695 513	830 508
Intergovernmental revenue	84 216	(NA)	9 410	5 174	114 521	29 732	429 930	177 612
From Federal Government	8 261	(NA)	4 654	2 148	15 221	3 773	12 378	19 250
From State governments	74 550	(NA)	3 757	2 161	44 411	14 470	234 595	157 279
From local governments	1 405	(NA)	999	865	54 889	11 489	182 957	1 082
General revenue from own sources	141 394	(NA)	43 747	49 120	94 381	86 303	265 583	652 896
Taxes	119 548	(NA)	21 417	33 435	56 112	52 057	148 156	372 797
Property	118 025	(NA)	13 398	12 310	48 927	44 624	109 145	195 637
General sales	-	(NA)	-	20 149	-	-	-	125 825
Selective sales	-	(NA)	2 778	213	5 906	6 820	28 023	22 576
Income	-	(NA)	-	-	-	-	-	-
Other	1 523	(NA)	5 241	763	1 279	613	10 988	28 759
Current charges	13 532	(NA)	15 376	10 640	27 293	24 087	73 474	118 123
Miscellaneous revenue	8 314	(NA)	6 954	5 045	10 976	10 159	43 953	161 976
Utility and liquor store revenue	12 378	(NA)	17 764	8 678	281 845	300 427	773 316	564 158
Insurance trust revenue	17 718	(NA)	4 583	6 704	7 063	15 383	106 953	33 969
Expenditure	**237 592**	**(NA)**	**84 947**	**64 827**	**509 466**	**411 079**	**1 439 608**	**1 462 594**
By character and object:								
Intergovernmental	3 330	(NA)	-	592	32	5 055	14 742	7 095
To State governments	258	(NA)	-	-	32	1 321	75	4
To local governments	3 072	(NA)	-	592	-	3 734	14 667	7 091
Current operation	188 624	(NA)	52 980	42 820	452 718	359 236	1 237 006	1 087 093
Capital outlay	5 510	(NA)	22 803	16 498	45 093	26 986	94 941	158 925
Construction	4 563	(NA)	19 424	12 861	25 904	24 654	69 978	143 531
Assistance and subsidies	10 432	(NA)	-	-	-	-	-	572
Interest on debt	11 109	(NA)	8 405	3 024	7 897	5 940	44 448	173 251
Insurance benefits and repayments	18 587	(NA)	759	1 893	3 726	13 862	48 469	35 658
Exhibit—Salaries and wages	114 236	(NA)	33 488	24 707	105 051	41 102	522 723	403 060
General expenditure	210 287	(NA)	59 369	48 399	219 638	95 772	658 103	797 408
Current expenditure	204 777	(NA)	43 341	38 263	186 789	91 847	608 954	668 147
Intergovernmental expenditure	3 330	(NA)	-	592	32	5 055	14 742	7 095
Capital outlay	5 510	(NA)	16 028	10 136	32 849	3 925	49 149	129 261
General expenditure by function:								
Education services:								
Education	91 260	(NA)	-	-	78 760	3 734	326 208	271 914
Elementary and secondary education	91 260	(NA)	-	-	78 760	3 734	326 208	271 914
Higher education	-	(NA)	-	-	-	-	-	-
Other	-	(NA)	-	-	-	-	-	-
Libraries	1 202	(NA)	-	1 502	2 710	-	8 704	6 720
Social services and income maintenance:								
Public welfare	10 702	(NA)	-	-	6 303	-	-	7 510
Hospitals	-	(NA)	-	-	-	-	6 760	57 377
Health	123	(NA)	230	1 213	2 699	2 962	4 717	15 900
Other	-	(NA)	-	-	-	-	-	-
Transportation:								
Highways	4 600	(NA)	5 244	9 369	8 696	14 558	15 675	32 454
Capital outlay	-	(NA)	1 397	5 281	3 314	-	6 081	14 271
Air transportation	-	(NA)	-	1 303	3 730	2 694	1 002	-
Parking facilities	-	(NA)	4 239	1 736	-	123	65	443
Other	566	(NA)	-	-	-	-	403	-
Public safety:								
Police protection	19 343	(NA)	8 424	5 833	13 585	15 056	64 015	49 923
Fire protection	18 281	(NA)	7 422	5 006	10 680	14 900	49 401	27 729
Correction	-	(NA)	-	-	-	-	-	17 616
Protective inspection and regulation	1 934	(NA)	425	478	-	-	1 648	3 541
Environment and housing:								
Natural resources	-	(NA)	15	-	-	-	-	-
Sewerage	539	(NA)	8 259	5 098	18 963	11 028	29 674	65 758
Capital outlay	472	(NA)	3 938	2 006	9 832	1 593	9 369	39 862
Solid waste management	2 820	(NA)	4 668	470	6 004	2 840	24 153	14 438
Parks and recreation	6 970	(NA)	6 747	5 351	5 337	5 968	43 162	25 672
Housing and community development	9 058	(NA)	3 485	1 356	3 501	4 070	6 962	6 573
Government administration:								
Financial administration	4 955	(NA)	803	1 317	2 862	1 203	6 328	7 740
Judicial and legal	2 314	(NA)	1 298	256	1 447	624	3 695	14 842
General public buildings	2 412	(NA)	914	219	734	1 879	1 311	3 955
Other	5 182	(NA)	966	760	2 086	1 186	3 789	4 715
Interest on general debt	10 647	(NA)	1 128	3 024	7 783	2 945	26 000	118 564
General expenditure, n.e.c.	17 357	(NA)	5 093	4 083	45 749	9 733	32 037	45 944
Utility and liquor store expenditure	8 718	(NA)	24 819	14 535	286 102	301 445	733 036	629 526
Insurance trust expenditure	18 587	(NA)	759	1 893	3 726	13 862	48 469	35 658
Total debt outstanding	108 121	(NA)	116 924	34 985	149 169	267 714	797 477	2 374 042
Long-term	99 980	(NA)	116 332	34 985	149 169	267 714	797 477	2 353 486
Full faith and credit	99 980	(NA)	7 582	11 786	133 734	147 006	472 612	591 706
Utility debt only	7 715	(NA)	84 275	-	15 729	62 325	279 115	683 441
Long-term debt issued	15 000	(NA)	-	4 300	23 120	52 455	87 318	204 486
Long-term debt retired	8 870	(NA)	3 071	3 823	7 329	9 380	132 045	285 563
Cash and security holdings	176 889	(NA)	99 369	89 489	165 108	313 000	1 402 301	1 958 545
Exhibit—City contribution to own retirement systems	11 404	(NA)	401	2 006	6 182	14 021	30 334	40 361

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1987-88—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Texas						
	Abilene	Amarillo	Arlington	Austin	Beaumont	Brownsville	Corpus Christ
Population, 1986	112 433	165 848	249 770	466 554	119 896	102 110	263 903
Date of end of fiscal year	9/30	9/30	9/30	9/30	9/30	9/30	7/31
Revenue	**56 376**	**97 552**	**151 665**	**957 371**	**78 926**	**80 131**	**190 085**
General revenue	43 340	81 206	125 313	472 124	69 267	40 333	141 426
Intergovernmental revenue	4 646	7 060	7 462	55 325	12 241	8 337	14 740
From Federal Government	2 191	4 831	5 667	10 528	11 455	7 676	9 217
From State governments	2 454	1 544	1 085	44 039	727	576	2 058
From local governments	1	665	710	758	59	85	3 466
General revenue from own sources	38 694	74 146	117 851	416 799	57 046	31 996	126 686
Taxes	24 482	35 691	69 242	155 327	34 726	14 386	63 880
Property	12 919	17 153	39 839	94 025	19 111	8 782	38 348
General sales	6 916	11 322	16 973	39 868	9 443	3 996	15 282
Selective sales	4 366	6 471	10 543	15 962	5 767	1 290	9 392
Income	-	-	-	-	-	-	-
Other	281	745	1 887	5 432	405	318	858
Current charges	8 262	17 063	24 958	164 938	10 826	10 027	28 012
Miscellaneous revenue	5 950	21 392	23 653	96 534	11 494	7 583	34 794
Utility and liquor store revenue	11 654	13 518	26 352	441 373	9 215	39 798	48 659
Insurance trust revenue	1 382	2 828	-	43 874	424	-	-
Expenditure	**52 818**	**90 009**	**184 135**	**1 329 034**	**75 834**	**89 641**	**200 142**
By character and object:							
Intergovernmental	-	1 009	7 828	15 520	-	-	-
To State governments	-	-	-	-	-	-	-
To local governments	-	1 009	7 828	15 520	-	-	-
Current operation	44 307	61 306	87 468	451 830	52 368	61 536	114 093
Capital outlay	3 926	14 200	55 982	592 365	9 900	15 546	55 439
Construction	3 258	7 631	34 893	539 524	6 254	3 524	48 862
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	3 893	12 704	32 857	255 030	13 215	12 580	30 610
Insurance benefits and repayments	690	790	-	14 289	351	-	-
Exhibit—Salaries and wages	27 241	45 511	59 193	256 300	29 790	21 583	66 828
General expenditure	45 191	75 821	142 319	596 926	65 891	36 488	138 029
Current expenditure	41 271	65 433	105 477	353 306	57 547	31 220	113 162
Intergovernmental expenditure	-	1 009	7 828	15 520	-	-	-
Capital outlay	3 920	10 388	36 842	243 620	8 344	5 228	24 867
General expenditure by function:							
Education services:							
Education	-	-	-	358	-	-	-
Elementary and secondary education	-	-	-	358	-	-	-
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	1 314	2 110	2 094	7 881	1 035	203	2 213
Social services and income maintenance:							
Public welfare	-	-	-	1 063	-	66	-
Hospitals	-	-	-	95 992	-	-	-
Health	1 035	1 748	1 397	17 525	2 853	5 148	5 062
Other	-	-	-	-	-	-	-
Transportation:							
Highways	2 665	7 761	29 338	77 997	9 766	4 001	12 981
Capital outlay	-	1 271	21 543	64 905	3 052	2 262	2 634
Air transportation	497	3 211	607	8 366	-	2 318	7 540
Parking facilities	-	-	-	-	-	685	404
Other	-	-	-	-	-	-	-
Public safety:							
Police protection	6 409	9 094	19 502	50 888	10 486	5 163	18 711
Fire protection	5 461	6 429	14 684	33 846	8 152	2 999	11 968
Correction	-	-	-	-	-	198	359
Protective inspection and regulation	426	920	3 563	6 429	-	432	1 255
Environment and housing:							
Natural resources	-	-	-	-	-	-	-
Sewerage	2 050	8 102	11 595	127 523	2 754	3 104	14 370
Capital outlay	-	4 750	-	106 118	839	162	7 467
Solid waste management	3 072	5 096	1 058	14 644	4 691	1 967	5 375
Parks and recreation	3 578	4 552	9 772	28 677	4 977	1 648	14 456
Housing and community development	2 106	3 626	6 302	1 665	3 037	2 341	3
Government administration:							
Financial administration	2 336	1 881	5 751	7 428	3 599	1 459	5 786
Judicial and legal	539	733	1 427	7 359	295	329	1 865
General public buildings	372	2 033	1 810	1 775	-	729	200
Other	1 376	958	2 014	6 912	643	685	3 867
Interest on general debt	3 714	12 268	25 670	74 436	11 009	2 417	27 119
General expenditure, n.e.c.	8 241	5 303	5 736	33 382	2 592	559	4 493
Utility and liquor store expenditure	6 935	13 398	41 816	717 819	9 592	53 153	62 113
Insurance trust expenditure	690	790	-	14 289	351	-	-
Total debt outstanding	94 564	151 003	456 617	2 882 430	152 250	165 612	416 192
Long-term	94 564	151 003	456 617	2 876 575	152 250	165 612	416 192
Full faith and credit	25 132	8 423	232 570	446 148	76 161	29 565	130 501
Utility debt only	1 795	5 900	105 404	1 794 480	22 610	131 378	41 565
Long-term debt issued	47 667	-	80 145	310 420	56 081	51	74 325
Long-term debt retired	50 218	8 022	24 073	47 995	57 097	2 390	13 835
Cash and security holdings	110 383	244 918	231 741	1 508 085	90 783	62 868	395 429
Exhibit—City contribution to own retirement systems	377	484	-	14 915	325	-	-

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1987-88—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Texas—Con.						
	Dallas	El Paso	Fort Worth	Garland	Grand Prairie	Houston	Irving
Population, 1986	1 003 519	491 796	429 549	176 510	95 882	1 728 911	128 532
Date of end of fiscal year	9/30	8/31	9/30	9/30	9/30	6/30	9/30
Revenue	**1 043 437**	**256 586**	**425 089**	**222 474**	**67 088**	**1 627 974**	**91 737**
General revenue	739 200	201 946	320 428	82 270	56 241	1 250 651	77 740
Intergovernmental revenue	37 627	24 212	25 637	9 444	918	160 354	335
From Federal Government	17 492	15 181	10 766	7 980	801	131 891	-
From State governments	13 975	7 681	9 867	1 464	117	10 350	282
From local governments	6 100	1 350	5 004	-	-	18 113	53
General revenue from own sources	701 573	177 734	294 791	72 826	55 323	1 090 297	77 405
Taxes	436 810	82 039	162 524	38 984	27 334	600 087	53 251
Property	256 255	46 038	107 045	26 550	16 416	346 378	28 648
General sales	100 373	22 544	32 371	8 571	5 810	148 809	14 111
Selective sales	67 361	10 305	18 607	3 095	4 256	89 413	9 112
Income	-	-	-	-	-	-	-
Other	12 821	3 152	4 501	768	852	15 487	1 380
Current charges	141 966	46 080	59 375	21 978	9 946	309 740	12 445
Miscellaneous revenue	122 797	49 615	72 892	11 864	18 043	180 470	11 709
Utility and liquor store revenue	110 518	29 774	49 118	140 204	10 847	188 788	13 997
Insurance trust revenue	193 719	23 866	55 543	-	-	188 535	-
Expenditure	**1 180 266**	**217 834**	**450 355**	**234 674**	**80 346**	**1 674 439**	**103 737**
By character and object:							
Intergovernmental	83 939	4 294	14 126	138	6 293	29 639	311
To State governments	-	-	-	-	900	-	-
To local governments	83 939	4 294	14 126	138	5 393	29 639	311
Current operation	537 586	133 994	244 636	177 046	36 750	810 128	73 476
Capital outlay	386 085	38 369	108 428	46 333	19 142	564 105	24 325
Construction	309 633	32 466	95 919	46 109	17 955	499 131	18 778
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	111 881	31 834	67 815	11 157	18 161	225 756	5 625
Insurance benefits and repayments	60 775	9 143	15 350	-	-	44 811	-
Exhibit—Salaries and wages	357 955	84 727	126 354	40 216	16 852	510 511	35 348
General expenditure	956 077	174 015	349 618	97 753	66 668	1 428 515	90 728
Current expenditure	602 727	144 776	260 712	63 668	54 860	931 066	67 169
Intergovernmental expenditure	83 939	4 294	14 126	138	6 293	29 639	311
Capital outlay	353 350	29 239	88 906	34 085	11 808	497 449	23 559
General expenditure by function:							
Education services:							
Education	-	-	-	-	-	-	1
Elementary and secondary education	-	-	-	-	-	-	1
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	16 173	3 594	7 295	2 855	664	20 164	2 295
Social services and income maintenance:							
Public welfare	-	277	-	-	-	-	-
Hospitals	-	-	-	-	-	-	-
Health	12 616	9 643	7 051	852	1 007	29 475	921
Other	-	-	-	-	-	-	-
Transportation:							
Highways	72 439	13 591	41 330	13 809	8 748	115 700	13 651
Capital outlay	47 946	7 206	23 737	6 789	4 528	64 103	8 939
Air transportation	21 960	7 737	4 111	-	2 472	96 832	-
Parking facilities	29 689	59	161	-	-	-	-
Other	-	-	-	-	-	-	-
Public safety:							
Police protection	123 966	31 684	43 767	10 883	7 623	178 971	8 293
Fire protection	70 530	17 536	30 602	7 698	5 359	111 722	8 771
Correction	3 618	235	502	-	-	613	258
Protective inspection and regulation	7 963	1 833	3 542	877	760	6 765	787
Environment and housing:							
Natural resources	-	5 841	-	-	-	-	-
Sewerage	191 899	14 393	52 324	28 585	4 080	344 263	9 521
Capital outlay	159 078	7 380	29 110	21 237	280	262 619	2 330
Solid waste management	33 881	8 178	12 252	6 832	3 120	34 624	4 217
Parks and recreation	86 276	10 051	34 262	7 686	4 597	67 134	11 364
Housing and community development	15 919	3 545	3 200	2 762	1 699	40 486	-
Government administration:							
Financial administration	12 730	4 825	9 814	1 816	1 640	21 749	2 211
Judicial and legal	10 270	3 305	3 986	1 105	688	18 239	1 066
General public buildings	32 970	777	6 380	1 464	365	2 406	1 135
Other	8 373	2 246	3 875	2 103	840	6 546	2 078
Interest on general debt	93 741	27 619	55 578	6 108	16 644	171 442	3 829
General expenditure, n.e.c.	111 264	7 046	29 566	2 318	6 572	161 384	20 330
Utility and liquor store expenditure	163 414	34 476	85 387	136 921	13 678	201 113	13 009
Insurance trust expenditure	60 775	9 143	15 350	-	-	44 811	-
Total debt outstanding	1 411 596	424 544	959 181	234 886	251 337	3 571 951	82 282
Long-term	1 411 596	424 544	959 181	234 886	251 337	3 571 951	82 282
Full faith and credit	656 928	58 465	454 198	80 968	58 158	1 172 930	58 125
Utility debt only	189 744	49 995	156 715	73 641	31 866	684 450	24 157
Long-term debt issued	128 201	37 750	207 582	27 575	82 385	550 910	15 375
Long-term debt retired	77 061	18 844	120 013	21 484	10 924	131 148	4 000
Cash and security holdings	1 866 011	696 262	1 033 863	104 514	226 472	3 510 394	75 244
Exhibit—City contribution to own retirement systems	62 567	10 198	14 104	-	-	55 253	-

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1987-88—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Texas—Con.						
	Laredo	Lubbock	McAllen	Mesquite	Midland	Odessa	Pasadena
Population, 1986	117 061	186 387	83 296	98 700	98 058	101 211	116 052
Date of end of fiscal year	9/30	9/30	9/30	9/30	9/30	9/30	9/30
Revenue	**54 709**	**158 272**	**62 404**	**55 583**	**63 697**	**48 497**	**55 776**
General revenue	47 405	95 559	57 436	48 645	50 890	36 708	46 454
Intergovernmental revenue	7 421	8 682	4 073	2 463	1 616	3 000	6 204
From Federal Government	3 998	5 492	3 865	2 387	1 379	1 324	2 716
From State governments	2 197	2 061	184	76	237	202	188
From local governments	1 226	1 129	24	-	-	1 474	3 300
General revenue from own sources	39 984	86 877	53 363	46 182	49 274	33 708	40 250
Taxes	17 568	43 597	17 615	25 680	24 877	17 714	24 983
Property	8 750	26 477	8 324	14 492	12 593	9 088	15 813
General sales	4 891	12 564	6 056	7 803	6 824	5 933	5 443
Selective sales	3 527	3 928	2 931	2 886	5 061	2 577	3 500
Income	-	-	-	-	-	-	-
Other	400	628	304	499	399	116	227
Current charges	17 461	16 186	10 480	9 563	14 239	8 863	9 720
Miscellaneous revenue	4 955	27 094	25 268	10 939	10 158	7 131	5 547
Utility and liquor store revenue	6 414	59 272	4 445	6 938	11 287	9 917	9 322
Insurance trust revenue	890	3 441	523	-	1 520	1 872	-
Expenditure	**61 467**	**149 547**	**63 214**	**63 369**	**59 065**	**56 566**	**54 243**
By character and object:							
Intergovernmental	111	1 343	446	-	241	-	-
To State governments	-	-	-	-	-	-	-
To local governments	111	1 343	446	-	241	-	-
Current operation	40 27	100 597	28 235	39 221	43 278	42 824	42 707
Capital outlay	15 623	24 240	11 511	13 025	5 115	6 637	6 974
Construction	14 162	12 475	10 578	11 038	4 540	6 637	4 777
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	5 049	21 605	22 944	11 123	9 627	6 359	4 562
Insurance benefits and repayments	407	1 762	78	-	804	746	-
Exhibit—Salaries and wages	17 486	44 510	13 578	22 991	26 075	18 923	21 139
General expenditure	52 773	93 828	58 864	53 972	47 855	43 210	46 051
Current expenditure	38 555	76 750	48 147	43 530	44 218	36 824	40 721
Intergovernmental expenditure	111	1 343	446	-	241	-	-
Capital outlay	14 218	17 078	10 717	10 442	3 637	6 386	5 330
General expenditure by function:							
Education services:							
Education	-	-	-	-	-	-	-
Elementary and secondary education	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	306	1 662	712	1 887	-	-	1 130
Social services and income maintenance:							
Public welfare	1 533	-	-	-	80	452	-
Hospitals	-	-	-	-	-	-	-
Health	1 129	2 165	158	438	1 364	-	928
Other	-	-	-	-	-	-	-
Transportation:							
Highways	10 290	9 396	3 831	7 997	6 253	4 054	5 133
Capital outlay	3 807	3 673	1 264	5 251	1 835	486	1 126
Air transportation	1 472	7 028	520	606	2 576	-	-
Parking facilities	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Public safety:							
Police protection	5 604	11 901	6 253	6 786	7 686	8 043	11 612
Fire protection	4 972	10 106	3 341	5 898	5 045	5 647	1 258
Correction	-	-	-	-	-	552	-
Protective inspection and regulation	212	499	167	401	434	603	-
Environment and housing:							
Natural resources	-	-	-	-	-	-	-
Sewerage	11 067	5 775	5 258	2 879	4 301	6 326	8 365
Capital outlay	7 402	2 569	3 940	357	113	4 810	3 197
Solid waste management	2 207	4 800	1 966	3 227	2 548	2 761	3 336
Parks and recreation	2 836	8 629	5 275	3 036	3 640	1 554	3 272
Housing and community development	1 812	5 070	425	2 222	1 110	975	-
Government administration:							
Financial administration	1 325	1 106	1 060	1 102	2 085	1 906	1 554
Judicial and legal	455	1 150	462	405	1 069	669	1 109
General public buildings	288	1 899	178	266	653	422	7
Other	790	3 261	1 048	839	1 174	931	1 086
Interest on general debt	4 349	16 937	22 465	10 300	6 724	4 239	3 606
General expenditure, n.e.c.	2 142	2 404	5 747	5 543	1 086	4 416	3 565
Utility and liquor store expenditure	8 287	53 957	4 272	9 397	10 406	12 610	8 192
Insurance trust expenditure	407	1 762	78	-	804	746	-
Total debt outstanding	60 109	300 886	341 556	126 743	120 696	78 259	82 367
Long-term	60 109	300 886	341 556	126 743	120 696	78 259	82 367
Full faith and credit	22 203	81 653	16 045	45 574	44 885	7 245	40 135
Utility debt only	7 015	57 616	5 845	10 395	35 795	24 100	20 600
Long-term debt issued	12 971	99 890	2 960	11 400	6 670	23 530	-
Long-term debt retired	2 838	69 571	13 955	5 963	9 694	24 153	4 069
Cash and security holdings	61 364	283 095	348 359	172 556	118 102	93 615	24 564
Exhibit—City contribution to own retirement systems	502	922	201	-	467	403	-

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1987-88—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Texas—Con.						
	Plano	Richardson	San Angelo	San Antonio	Tyler	Waco	Wichita Falls
Population, 1986	111 027	78 044	86 262	914 354	75 442	105 219	99 941
Date of end of fiscal year	9/30	9/30	9/30	9/30	9/30	9/30	9/30
Revenue	**93 689**	**59 710**	**36 722**	**1 351 338**	**52 197**	**73 850**	**49 703**
General revenue	80 648	50 656	29 618	511 339	43 808	63 306	39 729
Intergovernmental revenue	1 352	3 905	3 879	80 349	3 631	3 191	3 055
From Federal Government	750	7	3 402	56 531	2 695	1 808	2 413
From State governments	602	187	477	19 552	921	1 360	478
From local governments	-	3 711	-	4 266	15	23	164
General revenue from own sources	79 296	46 751	25 739	430 990	40 177	60 115	36 674
Taxes	47 700	29 533	19 613	174 402	21 164	28 353	23 667
Property	31 908	15 944	11 652	98 727	10 129	13 846	14 122
General sales	9 823	8 246	5 573	53 812	7 759	8 587	6 012
Selective sales	4 646	3 851	1 908	16 606	2 931	4 816	3 179
Income	-	-	-	-	-	-	-
Other	1 323	492	480	5 257	345	1 104	354
Current charges	13 860	10 938	3 703	128 286	8 599	15 161	9 018
Miscellaneous revenue	17 736	6 280	2 423	128 302	10 414	16 601	3 989
Utility and liquor store revenue	13 041	9 054	7 104	807 169	7 117	10 544	9 078
Insurance trust revenue	-	-	-	32 830	1 272	-	896
Expenditure	**118 889**	**65 586**	**38 774**	**1 653 034**	**48 824**	**82 155**	**61 138**
By character and object:							
Intergovernmental	7 322	-	115	9 166	229	2 831	-
To State governments	-	-	-	1 441	-	-	-
To local governments	7 322	-	115	7 725	229	2 831	-
Current operation	47 835	43 891	28 305	757 351	31 521	44 656	45 136
Capital outlay	46 403	14 003	8 767	611 776	5 739	19 033	11 549
Construction	40 102	12 152	6 871	560 706	2 873	13 792	-
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	17 329	7 692	1 587	265 324	11 019	15 635	4 043
Insurance benefits and repayments	-	-	-	9 417	316	-	410
Exhibit—Salaries and wages	30 768	20 640	14 823	278 938	16 020	25 046	20 473
General expenditure	98 650	56 944	32 414	689 032	43 827	65 689	39 597
Current expenditure	64 723	43 389	24 386	422 957	38 321	55 086	37 803
Intergovernmental expenditure	7 322	-	115	9 166	229	2 831	-
Capital outlay	33 927	13 555	8 028	266 075	5 506	10 603	1 794
General expenditure by function:							
Education services:							
Education	-	-	-	5 613	-	-	-
Elementary and secondary education	-	-	-	4 215	-	-	-
Higher education	-	-	-	1 398	-	-	-
Other	-	-	-	-	-	-	-
Libraries	1 466	906	-	8 589	707	1 054	362
Social services and income maintenance:							
Public welfare	-	-	550	3 027	-	840	-
Hospitals	-	-	-	-	-	-	-
Health	326	540	1 326	14 326	1 226	1 550	2 034
Other	-	-	-	-	-	-	-
Transportation:							
Highways	22 382	12 727	3 082	79 319	5 578	5 408	5 775
Capital outlay	19 627	11 243	520	60 197	2 125	1 748	43
Air transportation	-	-	6 460	19 545	347	523	178
Parking facilities	-	-	68	8 314	-	-	24
Other	-	-	-	-	-	-	-
Public safety:							
Police protection	8 279	8 202	4 759	71 689	5 475	8 899	7 242
Fire protection	6 850	4 253	3 309	49 516	4 182	6 359	4 845
Correction	-	-	-	2 510	-	-	-
Protective inspection and regulation	1 315	365	233	4 367	232	544	732
Environment and housing:							
Natural resources	-	-	-	27 324	-	-	-
Sewerage	3 677	5 121	1 935	135 247	1 495	5 698	2 543
Capital outlay	24	90	706	106 525	428	1 053	374
Solid waste management	4 126	2 903	378	28 016	2 893	6 402	4 274
Parks and recreation	6 843	5 087	2 063	52 322	3 118	5 717	3 248
Housing and community development	834	-	555	11 217	1 720	1 758	1 202
Government administration:							
Financial administration	2 646	835	719	17 864	1 156	1 569	1 358
Judicial and legal	358	229	491	5 521	494	512	563
General public buildings	5 124	1 408	867	24 653	214	726	340
Other	964	2 453	877	8 278	833	1 059	935
Interest on general debt	15 046	6 680	1 203	75 039	10 244	13 342	1 982
General expenditure, n.e.c.	16 414	5 235	3 539	36 736	3 913	3 729	1 960
Utility and liquor store expenditure	20 239	8 642	6 360	954 585	4 681	16 466	21 131
Insurance trust expenditure	-	-	-	9 417	316	-	410
Total debt outstanding	172 981	73 758	17 416	3 437 087	202 920	165 998	46 245
Long-term	172 981	73 758	17 416	3 339 087	202 920	165 998	46 245
Full faith and credit	147 801	47 273	11 486	404 350	34 363	21 009	22 235
Utility debt only	25 180	12 635	3 210	2 436 712	18 080	25 808	24 010
Long-term debt issued	20 000	-	2 460	632 434	98 988	4 006	-
Long-term debt retired	4 406	2 355	1 689	389 737	4 694	7 751	720
Cash and security holdings	45 494	36 273	12 542	1 391 717	201 688	209 044	47 962
Exhibit—City contribution to own retirement systems	-	-	-	14 219	328	-	310

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1987-88—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Utah		Vermont—Burlington	Virginia			
	Salt Lake City	West Valley		Alexandria	Chesapeake	Hampton	Newport Ne
Population, 1986	158 444	90 770	38 309	107 811	134 365	126 000	161 7
Date of end of fiscal year	6/30	6/30	12/31	6/30	6/30	6/30	6/
Revenue	**197 740**	**14 246**	**67 807**	**262 273**	**215 403**	**179 935**	**281 7**
General revenue	177 066	14 246	27 436	261 578	203 087	179 935	237 0
Intergovernmental revenue	28 323	1 981	3 245	52 646	88 011	73 566	98 4
From Federal Government	24 612	909	1 309	4 237	3 113	14 463	17 1
From State governments	2 911	1 047	959	41 259	84 394	58 730	80 5
From local governments	800	25	977	7 150	504	373	7
General revenue from own sources	148 743	12 265	24 191	208 932	115 076	106 369	138 5
Taxes	76 868	11 202	10 744	160 497	93 886	80 743	107 5
Property	38 653	2 285	9 905	118 065	63 482	51 383	73 0
General sales	19 234	5 339	-	11 973	7 690	9 365	8 3
Selective sales	15 574	2 914	-	16 262	12 241	11 440	13 2
Income	-	-	-	-	-	-	
Other	3 407	664	839	14 197	10 473	8 555	12 9
Current charges	52 321	-	9 495	19 440	11 278	15 576	13 7
Miscellaneous revenue	19 554	1 063	3 952	28 995	9 912	10 050	17 2
Utility and liquor store revenue	20 674	-	38 901	695	12 316	-	29 4
Insurance trust revenue	-	-	1 470	-	-	-	15 1
Expenditure	**219 612**	**25 146**	**72 534**	**235 413**	**234 353**	**188 757**	**316 6**
By character and object:							
Intergovernmental	-	451	524	8 213	245	1 976	2 1
To State governments	-	10	-	-	-	1 052	
To local governments	-	441	524	8 213	245	924	2 1
Current operation	122 343	13 538	50 945	179 743	190 667	161 482	226 8
Capital outlay	82 203	10 962	10 180	25 936	32 050	14 039	60 9
Construction	41 368	10 798	7 342	9 817	23 763	2 627	51 9
Assistance and subsidies	-	-	-	2 700	425	411	2 0
Interest on debt	15 066	195	9 533	16 821	10 966	10 849	19 6
Insurance benefits and repayments	-	-	1 352	-	-	-	5 0
Exhibit—Salaries and wages	59 951	6 387	18 050	131 976	113 444	89 120	157 3
General expenditure	197 132	25 146	31 978	233 904	222 780	188 757	267 5
Current expenditure	121 021	14 184	24 127	207 995	193 901	174 718	230 2
Intergovernmental expenditure	-	451	524	8 213	245	1 976	2 1
Capital outlay	76 111	10 962	7 851	25 909	28 879	14 039	37 2
General expenditure by function:							
Education services:							
Education	-	-	-	68 572	101 317	80 931	115 7
Elementary and secondary education	-	-	-	68 572	101 317	80 931	115 7
Higher education	-	-	-	-	-	-	
Other	-	-	-	-	-	-	
Libraries	4 634	-	633	2 733	1 878	1 190	1 9
Social services and income maintenance:							
Public welfare	-	-	-	14 036	7 089	6 829	9 5
Hospitals	-	-	-	500	-	-	
Health	-	-	362	8 803	7 023	2 449	3 1
Other	-	-	-	-	-	-	
Transportation:							
Highways	26 464	2 813	1 371	14 334	21 716	1 918	17 5
Capital outlay	12 433	119	672	4 682	7 662	1	4
Air transportation	51 463	-	7 879	-	-	-	
Parking facilities	75	-	995	-	-	-	16
Other	-	-	524	4 227	273	-	
Public safety:							
Police protection	22 398	4 501	3 240	17 550	13 089	8 023	13 0
Fire protection	16 644	1 859	3 236	10 226	11 208	7 513	12 8
Correction	-	-	-	6 365	6 220	1 982	7 5
Protective inspection and regulation	1 015	-	-	1 177	989	706	2 9
Environment and housing:							
Natural resources	-	-	-	-	-	-	
Sewerage	11 864	-	4 784	12 353	3 969	1 199	9 3
Capital outlay	6 340	-	299	1 049	1 492	17	5 3
Solid waste management	2 270	817	737	3 000	6 932	3 161	4 4
Parks and recreation	9 070	204	1 307	9 119	3 747	11 279	10 9
Housing and community development	7 013	799	1 151	12 718	1 311	13 320	20 6
Government administration:							
Financial administration	4 013	935	714	7 926	5 444	2 723	7 2
Judicial and legal	1 105	648	187	5 504	3 223	1 756	2 7
General public buildings	16 762	112	370	3 864	12 480	2 000	6 6
Other	5 810	728	813	8 256	3 034	1 739	1 8
Interest on general debt	13 353	195	880	16 821	7 928	10 849	15 0
General expenditure, n.e.c.	3 159	11 535	2 815	3 618	3 050	29 190	4 0
Utility and liquor store expenditure	22 480	-	39 204	1 509	11 573	-	44 1
Insurance trust expenditure	-	-	1 352	-	-	-	5 0
Total debt outstanding	206 627	20 135	160 605	250 839	186 674	165 583	315 6
Long-term	206 627	20 135	157 105	250 839	179 109	149 534	270 0
Full faith and credit	49 325	-	48 975	104 503	92 890	69 099	170 6
Utility debt only	23 665	-	139 150	-	45 450	-	67 2
Long-term debt issued	41 354	17 495	10 950	10 000	45 500	23 528	8 0
Long-term debt retired	4 477	270	6 432	32 577	8 675	5 555	15 7
Cash and security holdings	153 089	16 096	81 745	204 013	163 004	134 682	302 6
Exhibit—City contribution to own retirement systems	-	-	1 313	-	-	-	8 8

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1987-88—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Virginia—Con.					Washington	
	Norfolk	Portsmouth	Richmond	Roanoke	Virginia Beach	Bellevue	Seattle
Population, 1986	274 845	110 968	217 681	101 921	333 394	80 935	486 201
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	12/31	12/31
Revenue	**517 896**	**184 504**	**549 522**	**166 001**	**525 605**	**79 302**	**878 299**
General revenue	450 847	170 557	450 725	154 493	499 050	70 437	535 237
Intergovernmental revenue	185 447	78 718	152 874	64 827	192 132	9 454	81 682
From Federal Government	52 291	9 800	26 629	7 884	22 134	403	17 216
From State governments	131 905	67 894	122 200	56 220	169 869	6 019	59 717
From local governments	1 251	1 024	4 045	723	129	3 032	4 749
General revenue from own sources	265 400	91 839	237 851	89 666	306 918	60 983	453 555
Taxes	174 216	62 984	218 455	72 015	249 958	44 267	269 143
Property	94 214	38 382	138 972	39 707	162 603	12 283	98 616
General sales	19 989	5 184	19 988	11 476	22 850	17 493	46 665
Selective sales	42 342	13 467	33 786	11 953	41 774	8 606	64 027
Income	-	-	-	-	-	-	-
Other	17 671	5 971	25 709	8 879	22 731	5 885	59 835
Current charges	58 950	20 371	59 123	12 962	29 518	8 182	124 304
Miscellaneous revenue	32 234	8 484	20 273	4 689	27 442	8 534	60 108
Utility and liquor store revenue	28 600	9 410	86 697	4 888	26 555	8 865	280 299
Insurance trust revenue	38 449	4 537	12 100	6 620	-	-	62 763
Expenditure	**597 010**	**192 683**	**581 352**	**163 585**	**521 136**	**82 576**	**874 112**
By character and object:							
Intergovernmental	775	842	4 402	683	2 042	3 930	52 450
To State governments	-	-	-	-	-	-	306
To local governments	775	842	4 402	683	2 042	3 930	52 144
Current operation	402 373	159 886	442 680	133 096	394 470	49 294	616 622
Capital outlay	58 764	17 118	81 805	19 296	98 766	24 609	103 073
Construction	40 826	10 866	75 271	13 258	72 406	24 446	65 040
Assistance and subsidies	3 064	3 273	7 095	1 094	274	-	-
Interest on debt	31 966	9 651	35 316	5 312	25 584	4 743	53 333
Insurance benefits and repayments	10 068	1 913	10 054	4 104	-	-	48 634
Exhibit—Salaries and wages	223 118	87 525	288 235	60 335	259 009	23 937	309 814
General expenditure	467 981	182 292	466 314	152 390	494 643	72 066	510 267
Current expenditure	416 662	169 395	402 296	134 590	402 622	51 105	470 808
Intergovernmental expenditure	775	842	4 402	683	2 042	3 930	52 450
Capital outlay	51 319	12 897	64 018	17 800	92 021	20 961	39 459
General expenditure by function:							
Education services:							
Education	167 585	71 950	157 087	58 774	231 769	-	-
Elementary and secondary education	167 585	71 950	157 087	58 774	231 769	-	-
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	3 940	1 297	3 049	1 593	8 943	1 200	17 237
Social services and income maintenance:							
Public welfare	23 690	13 655	33 367	8 811	10 372	22	-
Hospitals	10 729	-	-	-	-	-	-
Health	11 862	7 155	10 348	1 021	10 618	1 121	7 996
Other	-	-	-	-	-	-	-
Transportation:							
Highways	23 905	7 666	16 731	5 845	42 758	19 457	12 985
Capital outlay	9 063	1 830	3 345	1 465	23 868	14 468	185
Air transportation	13 039	-	-	-	-	-	-
Parking facilities	7 958	770	796	253	-	-	588
Other	-	583	420	-	650	-	-
Public safety:							
Police protection	23 792	10 682	29 784	9 866	31 238	7 972	66 506
Fire protection	17 371	7 113	24 622	7 973	16 626	4 000	48 795
Correction	5 069	3 814	5 663	5 331	8 695	1 116	6 266
Protective inspection and regulation	4 174	2 056	2 140	691	3 065	1 275	9 495
Environment and housing:							
Natural resources	-	-	-	-	-	285	-
Sewerage	5 059	5 570	39 199	8 794	18 326	3 982	49 655
Capital outlay	1 931	2 521	27 378	5 373	6 140	116	87
Solid waste management	10 192	4 603	9 652	3 326	14 059	143	44 659
Parks and recreation	19 323	7 077	19 684	3 584	14 635	5 615	60 933
Housing and community development	50 714	7 568	45 884	11 701	2 699	292	16 135
Government administration:							
Financial administration	7 416	3 675	9 320	4 513	9 549	3 931	15 728
Judicial and legal	5 017	2 415	8 328	1 886	4 786	1 142	13 479
General public buildings	6 887	3 611	9 710	3 772	15 117	-	920
Other	9 510	2 512	5 984	1 760	6 656	3 178	30 936
Interest on general debt	27 749	9 651	28 373	5 284	19 146	3 308	22 619
General expenditure, n.e.c.	13 000	8 869	6 173	6 612	24 736	8 027	83 125
Utility and liquor store expenditure	28 961	8 478	104 984	7 091	26 493	10 510	315 211
Insurance trust expenditure	10 068	1 913	10 054	4 104	-	-	48 634
Total debt outstanding	486 941	121 392	546 536	87 682	438 529	121 731	859 179
Long-term	486 941	121 392	546 536	86 254	438 529	117 026	859 179
Full faith and credit	185 965	103 942	335 337	54 459	361 680	117 026	293 869
Utility debt only	53 932	-	122 904	600	90 434	-	512 260
Long-term debt issued	45 410	34 840	203 196	31	87 375	28 812	52 795
Long-term debt retired	25 666	32 710	63 836	5 360	21 674	8 654	33 355
Cash and security holdings	572 678	100 533	411 009	128 518	376 863	62 307	859 751
Exhibit—City contribution to own retirement systems	8 569	3 235	10 292	4 662	-	-	30 620

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1987-88—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Washington—Con.		West Virginia—Huntington	Wisconsin				Wyoming—Cheyenne
	Spokane	Tacoma		Green Bay	Madison	Milwaukee	Racine	
Population, 1986	172 891	158 954	59 307	93 484	175 848	605 085	82 449	53 960
Date of end of fiscal year	12/31	12/31	6/30	12/31	12/31	12/31	12/31	6/30
Revenue	**121 704**	**338 026**	**31 907**	**84 761**	**134 713**	**702 742**	**63 564**	**72 347**
General revenue	102 168	133 340	31 056	78 860	122 848	508 879	57 635	64 545
Intergovernmental revenue	24 877	18 485	3 821	30 224	47 755	247 188	29 808	50 423
From Federal Government	8 521	4 368	3 594	2 105	4 874	21 603	3 177	3 794
From State governments	15 852	13 604	227	26 979	41 486	225 125	24 998	41 288
From local governments	504	515	-	1 140	1 395	460	1 633	5 341
General revenue from own sources	77 291	114 855	27 235	48 636	75 093	261 691	27 827	14 122
Taxes	44 738	64 728	11 640	18 614	45 666	139 024	17 368	3 096
Property	13 828	20 261	1 949	17 512	40 540	129 983	16 912	1 469
General sales	14 336	18 263	-	-	-	-	-	-
Selective sales	12 577	12 572	1 526	471	2 195	2 549	73	1 050
Income	-	-	-	-	-	-	-	-
Other	3 997	13 632	8 163	631	2 931	6 492	383	577
Current charges	22 034	28 281	9 747	15 035	16 087	62 389	5 797	5 811
Miscellaneous revenue	10 519	21 846	5 848	14 987	13 340	60 278	4 662	5 216
Utility and liquor store revenue	12 864	179 644	-	5 901	11 865	34 100	5 929	7 018
Insurance trust revenue	6 672	25 042	851	-	-	159 763	-	784
Expenditure	**129 010**	**335 530**	**30 435**	**85 337**	**136 241**	**578 029**	**68 195**	**74 281**
By character and object:								
Intergovernmental	3 096	7 618	222	-	359	25 263	-	657
To State governments	-	-	-	-	-	-	-	-
To local governments	3 096	7 618	222	-	359	25 263	-	657
Current operation	85 623	272 948	19 596	58 133	118 285	386 643	63 024	26 095
Capital outlay	30 859	18 667	3 137	16 333	12 523	74 951	3 102	41 704
Construction	30 835	18 614	2 198	15 994	10 990	65 719	3 102	39 704
Assistance and subsidies	-	-	-	-	-	-	-	-
Interest on debt	3 367	24 320	5 384	10 871	5 074	39 111	2 069	5 450
Insurance benefits and repayments	6 065	11 977	2 096	-	-	52 061	-	375
Exhibit—Salaries and wages	56 125	75 638	10 006	26 779	61 865	233 958	28 279	12 414
General expenditure	113 943	137 795	28 339	78 069	111 152	495 140	60 511	34 853
Current expenditure	83 084	119 128	25 202	61 817	98 629	428 843	57 409	26 651
Intergovernmental expenditure	3 096	7 618	222	-	359	25 263	-	657
Capital outlay	30 859	18 667	3 137	16 252	12 523	66 297	3 102	8 202
General expenditure by function:								
Education services:								
Education	-	291	-	-	-	-	-	-
Elementary and secondary education	-	291	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Libraries	3 722	7 852	-	-	4 756	16 663	1 848	-
Social services and income maintenance:								
Public welfare	-	836	-	66	89	-	-	-
Hospitals	-	-	-	-	-	-	-	-
Health	1 541	7 921	132	1 193	4 715	12 052	1 242	1 208
Other	-	-	-	-	-	-	-	-
Transportation:								
Highways	11 701	21 828	1 649	19 226	14 027	44 116	9 037	5 291
Capital outlay	6 352	12 140	257	10 766	6 980	20 370	3 102	3 958
Air transportation	5	252	35	-	-	-	-	-
Parking facilities	182	1 606	749	1 409	2 915	3 530	2 129	73
Other	-	-	-	-	179	2 952	-	-
Public safety:								
Police protection	14 189	17 337	3 787	9 567	20 493	102 558	12 218	3 523
Fire protection	12 180	16 159	3 670	11 031	16 712	49 666	9 095	2 541
Correction	1 286	1 078	-	-	-	-	170	365
Protective inspection and regulation	1 351	357	194	654	1 490	15 170	415	188
Environment and housing:								
Natural resources	97	3 004	311	1 227	6 481	8 775	360	-
Sewerage	7 512	10 366	2 468	10 669	8 167	46 332	5 030	3 315
Capital outlay	-	1	-	3 196	-	12 779	-	1 987
Solid waste management	6 543	7 789	2 322	2 146	6 471	37 972	2 109	1 715
Parks and recreation	10 846	6 4[illegible]4	1 568	4 784	10 595	11 282	8 768	2 102
Housing and community development	3 129	1 811	2 444	1 203	-	30 323	1 126	3 726
Government administration:								
Financial administration	2 209	5 435	1 182	1 517	2 995	15 022	1 765	398
Judicial and legal	2 975	2 632	199	479	977	5 837	461	286
General public buildings	-	-	284	-	349	11 212	586	423
Other	3 016	4 063	634	1 360	2 230	9 714	669	682
Interest on general debt	2 800	12 439	5 384	10 574	4 329	39 111	2 069	2 709
General expenditure, n.e.c.	26 659	8 267	1 327	944	3 162	32 851	1 414	6 128
Utility and liquor store expenditure	9 002	185 758	-	7 268	25 089	30 828	7 684	39 053
Insurance trust expenditure	6 065	11 977	2 096	-	-	52 061	-	375
Total debt outstanding	66 794	325 496	68 095	146 531	101 914	578 148	31 805	84 720
Long-term	60 973	325 496	68 095	146 531	101 914	525 129	31 805	82 061
Full faith and credit	59 982	58 565	3 840	74 873	58 375	273 340	28 310	44 806
Utility debt only	19 215	164 900	-	6 035	15 507	-	3 495	42 920
Long-term debt issued	14 895	12 773	-	11 052	4 100	48 985	4 430	7 869
Long-term debt retired	2 781	37 720	1 185	9 779	3 190	51 719	[illegible] 633	5 042
Cash and security holdings	124 043	362 337	65 210	123 827	131 659	1 735 193	51 159	64 673
Exhibit—City contribution to own retirement systems	1 701	7 183	805	-	-	18 933	-	672

Note: See text regarding fiscal years covered. See appendix A for factors that deserve special attention in interpreting this table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1987-88

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Alabama				Alaska—Anchorage	Arizona	
	Birmingham	Huntsville	Mobile	Montgomery		Glendale	Mesa
Population, 1986	277 511	163 416	203 282	194 287	234 982	125 817	251 428
Date of end of fiscal year	6/30	9/30	9/30	9/30	6/30	6/30	6/30
Revenue	**838.23**	**2 442.03**	**716.10**	**574.81**	**3 205.28**	**781.71**	**824.24**
General revenue	719.01	1 280.19	657.83	417.12	2 772.25	687.63	578.78
Intergovernmental revenue	95.75	82.09	29.39	41.18	1 322.37	225.20	200.82
From Federal Government	45.99	33.35	.60	16.65	48.05	39.40	15.88
From State governments	27.69	18.82	20.85	19.24	1 274.31	180.81	183.42
From local governments	22.07	29.92	7.94	5.29	-	4.99	1.53
General revenue from own sources	623.27	1 198.10	628.44	375.94	1 449.88	462.43	377.96
Taxes	455.86	416.27	372.05	297.42	724.02	174.32	168.23
Property	75.29	70.02	27.06	45.18	685.41	54.81	15.76
General sales	158.33	259.23	234.49	138.74	-	98.33	138.27
Selective sales	-	36.80	32.86	40.58	14.59	6.16	2.12
Income	114.35	-	-	-	-	-	-
Other	107.89	50.23	77.64	72.92	24.02	15.02	12.08
Current charges	61.60	667.59	84.81	45.71	572.18	134.02	139.59
Miscellaneous revenue	105.80	114.24	171.58	32.81	153.68	154.09	70.14
Utility and liquor store revenue	-	1 161.84	58.27	104.22	339.69	94.08	245.45
Insurance trust revenue	119.22	-	-	53.47	93.35	-	-
Expenditure	**858.88**	**2 602.27**	**649.75**	**594.27**	**3 311.27**	**1 145.47**	**975.54**
By character and object:							
Intergovernmental	18.32	60.56	9.24	14.34	6.92	48.77	12.23
To State governments	-	9.49	-	-	6.92	-	-
To local governments	18.32	51.07	9.24	14.34	-	48.77	12.23
Current operation	554.89	1 900.33	413.86	391.34	2 409.87	554.01	579.68
Capital outlay	114.99	541.06	55.01	145.73	544.98	387.83	304.01
Construction	48.81	484.21	31.58	120.24	524.03	271.33	47.66
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	124.62	100.29	171.65	18.31	331.95	154.86	79.63
Insurance benefits and repayments	46.06	-	-	24.55	17.54	-	-
Exhibit—Salaries and wages	360.95	417.85	206.16	196.89	1 403.24	267.72	331.58
General expenditure	812.82	1 359.49	572.67	378.19	2 845.33	972.33	686.76
Current expenditure	697.83	977.71	523.90	350.34	2 306.17	652.16	452.50
Intergovernmental expenditure	18.32	60.56	9.24	14.34	6.92	48.77	12.23
Capital outlay	114.99	381.79	48.77	27.85	539.16	320.17	234.26
General expenditure by function:							
Education services:							
Education	6.00	44.30	-	2.22	1 050.08	-	-
Elementary and secondary education	6.00	44.30	-	2.22	1 050.08	-	-
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	31.10	58.53	14.55	7.13	35.73	29.02	21.37
Social services and income maintenance:							
Public welfare	-	.61	-	-	-	.95	.89
Hospitals	-	474.30	-	3.14	-	-	-
Health	6.50	12.80	2.46	3.98	116.25	-	-
Other	-	-	-	-	-	-	-
Transportation:							
Highways	93.23	147.31	19.37	46.14	309.20	119.08	87.46
Capital outlay	33.62	99.68	1.99	1.00	208.46	65.93	48.13
Air transportation	35.24	-	-	-	4.13	7.56	4.84
Parking facilities	12.85	7.48	20.42	16.55	8.41	-	3.54
Other	5.10	3.90	6.55	-	13.97	-	-
Public safety:							
Police protection	91.10	54.77	79.31	78.49	170.56	91.70	126.57
Fire protection	77.44	46.03	59.44	52.57	100.09	63.23	68.11
Correction	8.41	6.02	5.47	-	6.92	-	.80
Protective inspection and regulation	7.37	4.22	3.76	4.34	9.71	3.99	8.54
Environment and housing:							
Natural resources	-	-	-	-	-	-	-
Sewerage	37.04	112.22	42.10	2.83	62.73	209.57	151.90
Capital outlay	8.68	85.21	5.59	-	-	124.63	121.57
Solid waste management	33.24	24.97	30.95	33.32	37.10	41.15	45.71
Parks and recreation	70.88	109.68	39.55	51.47	217.12	48.70	68.23
Housing and community development	41.38	14.50	-	16.58	-	31.95	13.21
Government administration:							
Financial administration	20.33	15.05	20.14	11.22	23.51	48.79	13.64
Judicial and legal	23.24	6.63	3.69	7.22	1.03	2.81	12.55
General public buildings	26.43	34.54	21.77	-	-	.01	7.39
Other	16.08	8.06	12.14	5.03	61.46	21.68	21.97
Interest on general debt	124.62	87.75	143.21	9.43	224.14	117.12	11.02
General expenditure, n.e.c.	42.56	65.81	38.79	26.53	373.18	135.03	19.03
Utility and liquor store expenditure	-	1 242.77	77.08	191.53	448.40	173.13	288.78
Insurance trust expenditure	46.06	-	-	24.55	17.54	-	-
Total debt outstanding	2 073.69	1 665.85	2 779.42	416.29	4 571.76	2 588.29	1 287.83
Long-term	2 073.69	1 661.03	2 779.42	416.29	4 571.76	2 588.29	1 287.83
Full faith and credit	890.90	1 355.33	980.45	93.80	2 052.15	713.02	745.96
Utility debt only	-	272.59	104.65	213.55	1 334.82	717.71	1 004.09
Long-term debt issued	425.84	372.33	432.79	-	267.89	781.07	343.02
Long-term debt retired	102.19	31.77	293.33	28.60	488.10	87.57	47.42
Cash and security holdings	1 772.37	1 333.35	2 209.78	655.62	2 477.89	1 677.19	650.78
Exhibit—City contribution to own retirement systems	27.01	-	-	14.74	34.03	-	-

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1987-88—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Arizona—Con.				Arkansas—Little Rock	California	
	Phoenix	Scottsdale	Tempe	Tucson		Anaheim	Bakersfield
Population, 1986	894 065	111 140	136 476	364 766	181 030	240 732	150 403
Date of end of fiscal year	6/30	6/30	6/30	6/30	12/31	6/30	6/30
Revenue	**1 092.54**	**1 140.82**	**839.96**	**1 101.56**	**660.13**	**1 672.53**	**563.73**
General revenue	957.37	923.22	711.60	889.10	545.45	782.99	521.25
Intergovernmental revenue	306.62	189.15	208.45	303.69	141.67	133.24	104.64
From Federal Government	77.60	4.46	23.76	69.25	.57	64.74	6.85
From State governments	199.84	184.69	181.03	220.96	56.57	65.55	96.35
From local governments	29.17	-	3.66	13.48	84.53	2.95	1.44
General revenue from own sources	650.75	734.07	503.14	585.41	403.78	649.75	416.61
Taxes	302.31	403.20	255.54	317.40	152.00	307.07	289.93
Property	102.10	97.96	89.41	57.18	47.08	56.61	104.13
General sales	126.34	218.78	145.73	216.46	-	136.40	137.70
Selective sales	55.24	35.98	7.22	28.05	73.38	89.31	22.50
Income	-	-	-	-	-	-	-
Other	18.62	50.48	13.18	15.71	31.55	24.75	25.61
Current charges	173.05	128.14	122.40	102.76	136.68	253.88	100.50
Miscellaneous revenue	175.39	202.74	125.21	165.25	115.10	88.80	26.18
Utility and liquor store revenue	98.06	217.60	128.36	173.95	97.90	889.54	40.83
Insurance trust revenue	37.12	-	-	38.52	16.79	-	1.65
Expenditure	**1 117.35**	**1 490.24**	**913.47**	**1 148.86**	**757.43**	**1 680.59**	**615.75**
By character and object:							
Intergovernmental	4.61	7.53	-	-	-	-	-
To State governments	1.79	-	-	-	-	-	-
To local governments	2.82	7.53	-	-	-	-	-
Current operation	581.67	727.56	488.67	663.28	476.32	1 399.80	447.40
Capital outlay	350.85	549.52	337.97	290.30	190.29	108.35	154.96
Construction	226.99	332.53	320.95	203.03	184.32	32.87	6.23
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	165.12	205.62	86.83	182.74	77.36	172.44	11.97
Insurance benefits and repayments	15.10	-	-	12.54	13.46	-	1.42
Exhibit—Salaries and wages	335.33	354.74	271.72	352.87	255.83	466.15	217.01
General expenditure	967.53	1 327.41	712.84	942.05	620.37	845.26	561.99
Current expenditure	653.77	810.42	502.14	709.19	474.24	785.35	423.61
Intergovernmental expenditure	4.61	7.53	-	-	-	-	-
Capital outlay	313.75	516.99	210.70	232.86	146.13	59.91	138.38
General expenditure by function:							
Education services:							
Education	6.97	-	-	-	-	-	-
Elementary and secondary education	6.97	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	13.14	43.66	19.25	38.15	10.80	21.85	-
Social services and income maintenance:							
Public welfare	.71	-	-	4.97	-	-	-
Hospitals	-	-	-	-	-	-	-
Health	.77	-	-	-	2.03	5.66	-
Other	-	-	-	-	-	-	-
Transportation:							
Highways	145.95	256.29	165.77	131.63	44.14	40.04	139.84
Capital outlay	121.54	188.43	110.47	93.04	25.53	1.71	90.64
Air transportation	84.70	13.65	-	51.82	73.05	-	4.86
Parking facilities	2.82	-	-	-	6.35	-	.93
Other	-	-	-	-	14.82	-	-
Public safety:							
Police protection	136.77	155.90	126.11	133.78	62.02	141.46	128.69
Fire protection	67.71	37.48	50.90	64.04	59.65	71.73	79.77
Correction	2.70	.11	-	.44	3.33	-	-
Protective inspection and regulation	5.76	29.10	18.75	8.39	4.80	58.73	15.39
Environment and housing:							
Natural resources	-	-	-	-	-	-	-
Sewerage	76.13	61.20	47.96	15.34	70.15	2.12	34.58
Capital outlay	50.81	30.98	7.83	13.86	35.70	-	14.93
Solid waste management	28.98	36.25	29.31	40.79	19.11	55.47	41.84
Parks and recreation	79.30	91.66	75.71	120.56	33.11	145.03	27.91
Housing and community development	43.54	3.86	51.75	50.82	14.30	144.83	33.70
Government administration:							
Financial administration	15.57	47.80	42.18	28.20	8.56	31.60	31.20
Judicial and legal	24.25	18.94	11.95	25.06	8.20	-	-
General public buildings	12.40	25.31	11.08	19.21	8.61	-	-
Other	14.66	65.94	12.32	22.84	15.09	35.38	8.38
Interest on general debt	147.93	164.33	42.53	155.61	75.16	86.27	7.33
General expenditure, n.e.c.	56.76	275.91	7.29	30.39	86.30	5.10	8.57
Utility and liquor store expenditure	134.72	162.83	200.63	194.26	123.60	835.33	52.33
Insurance trust expenditure	15.10	-	-	12.54	13.46	-	1.42
Total debt outstanding	2 027.09	4 002.54	1 246.31	2 213.82	1 102.03	2 417.13	313.84
Long-term	1 994.65	3 937.77	1 246.31	2 213.82	1 102.03	2 417.13	313.84
Full faith and credit	642.74	1 928.40	941.07	543.76	74.38	299.05	218.33
Utility debt only	241.66	118.95	544.67	357.85	48.38	1 071.21	84.64
Long-term debt issued	105.42	1 781.49	-	235.15	126.39	263.76	133.69
Long-term debt retired	130.29	407.77	134.55	204.46	92.27	66.01	9.43
Cash and security holdings	1 522.96	1 095.26	841.82	1 868.30	1 223.90	1 256.55	408.45
Exhibit—City contribution to own retirement systems	15.05	-	-	13.54	14.38	-	.07

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1987-88—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	California—Con.						
	Berkeley	Burbank	Carson	Chula Vista	Compton	Concord	Costa Mesa
Population, 1986	104 112	89 121	87 836	118 837	93 528	105 976	88 271
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue	**1 022.62**	**2 087.40**	**587.52**	**423.98**	**687.98**	**674.28**	**738.78**
General revenue	1 020.77	1 205.70	586.06	422.80	646.14	638.76	690.71
Intergovernmental revenue	195.51	195.64	95.44	75.56	143.30	65.70	88.76
From Federal Government	27.85	13.99	9.28	11.17	31.65	7.20	17.80
From State governments	138.28	169.78	74.09	61.48	101.03	55.25	56.42
From local governments	29.38	11.87	12.07	2.90	10.63	3.26	14.55
General revenue from own sources	825.26	1 010.05	490.62	347.24	502.83	573.05	601.95
Taxes	419.83	546.67	252.78	201.83	283.01	340.38	462.24
Property	159.70	234.11	53.30	55.14	184.04	152.44	126.73
General sales	87.39	157.36	138.09	81.29	42.11	133.27	253.19
Selective sales	69.87	121.37	24.40	40.60	44.40	21.17	30.60
Income	-	-	-	-	-	-	-
Other	102.87	33.83	36.99	24.80	12.46	33.50	51.72
Current charges	263.00	214.74	27.67	63.63	52.10	158.06	51.77
Miscellaneous revenue	142.43	248.64	210.18	81.78	167.73	74.61	87.95
Utility and liquor store revenue	.37	881.70	1.46	1.19	41.84	.55	-
Insurance trust revenue	1.48	-	-	-	-	34.97	48.07
Expenditure	**959.11**	**2 044.98**	**474.45**	**456.47**	**783.01**	**654.46**	**671.83**
By character and object:							
Intergovernmental	-	-	57.45	20.80	-	1.27	-
To State governments	-	-	-	-	-	-	-
To local governments	-	-	57.45	20.80	-	1.27	-
Current operation	839.51	1 716.86	225.60	343.23	575.24	467.72	500.49
Capital outlay	78.79	216.38	107.80	12.34	140.56	93.45	147.34
Construction	1.34	7.36	40.86	-	70.31	5.24	-
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	15.68	111.72	83.60	80.08	67.21	87.64	15.01
Insurance benefits and repayments	25.14	-	-	-	-	4.38	8.98
Exhibit—Salaries and wages	505.30	498.96	120.61	169.88	251.49	192.30	238.99
General expenditure	932.51	1 130.82	461.02	453.58	726.52	648.49	662.85
Current expenditure	853.72	977.44	355.08	441.23	589.53	555.04	515.50
Intergovernmental expenditure	-	-	57.45	20.80	-	1.27	-
Capital outlay	78.79	153.39	105.94	12.34	136.99	93.45	147.34
General expenditure by function:							
Education services:							
Education	-	-	-	-	-	-	-
Elementary and secondary education	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	48.91	28.43	-	19.20	-	-	2.44
Social services and income maintenance:							
Public welfare	-	-	-	-	-	-	-
Hospitals	-	-	-	-	-	-	-
Health	63.99	23.18	.88	2.71	5.86	7.01	11.71
Other	-	-	-	-	-	-	-
Transportation:							
Highways	49.87	164.59	91.86	99.86	68.24	68.66	135.81
Capital outlay	.02	59.01	53.99	.43	11.99	26.84	89.57
Air transportation	-	-	-	-	-	-	-
Parking facilities	31.06	-	-	1.60	-	-	-
Other	20.05	-	-	-	-	-	-
Public safety:							
Police protection	156.36	185.43	59.88	91.02	143.10	125.08	173.79
Fire protection	81.23	110.89	-	40.17	87.20	-	84.93
Correction	-	-	-	-	-	-	-
Protective inspection and regulation	40.27	17.62	7.23	5.28	3.28	26.36	29.59
Environment and housing:							
Natural resources	-	-	-	-	-	-	-
Sewerage	59.20	61.74	-	29.38	5.16	64.94	5.04
Capital outlay	30.12	7.52	-	.08	-	-	.02
Solid waste management	90.88	39.98	-	-	-	-	14.70
Parks and recreation	44.59	87.90	89.59	35.42	24.09	83.56	70.28
Housing and community development	27.36	148.81	54.99	8.93	158.93	86.01	30.41
Government administration:							
Financial administration	49.71	134.97	41.84	30.50	69.24	45.55	15.06
Judicial and legal	8.55	-	-	-	-	-	-
General public buildings	-	-	-	-	-	-	-
Other	38.18	25.45	14.45	7.48	81.34	11.68	65.08
Interest on general debt	15.68	92.11	83.60	80.08	66.38	87.64	15.01
General expenditure, n.e.c.	96.64	9.72	16.70	1.96	13.70	40.01	8.98
Utility and liquor store expenditure	1.46	914.16	13.43	2.89	56.49	1.59	-
Insurance trust expenditure	25.14	-	-	-	-	4.38	8.98
Total debt outstanding	256.22	2 098.07	1 165.76	1 136.89	760.52	1 096.46	443.36
Long-term	256.22	2 098.07	1 165.76	1 136.89	760.52	1 096.46	443.36
Full faith and credit	46.63	616.58	737.80	321.36	659.86	807.99	135.04
Utility debt only	-	315.36	-	-	-	-	-
Long-term debt issued	-	142.42	-	138.30	-	-	104.56
Long-term debt retired	58.33	455.96	28.58	2.57	127.40	18.20	.75
Cash and security holdings	395.26	2 487.38	1 189.71	799.95	255.80	1 540.48	1 113.64
Exhibit—City contribution to own retirement systems	23.83	-	-	-	-	25.52	28.20

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1987-88—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	California—Con.						
	Daly City	Downey	El Cajon	El Monte	Escondido	Fremont	Fresno
Population, 1986	82 995	85 371	84 456	96 614	83 549	153 583	284 660
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue	**457.62**	**479.69**	**361.79**	**335.86**	**1 007.01**	**492.74**	**885.32**
General revenue	395.26	420.05	360.32	325.44	867.96	492.12	634.37
Intergovernmental revenue	80.68	83.88	69.60	82.23	70.35	80.89	124.39
From Federal Government	14.84	14.08	14.48	18.98	11.39	8.11	44.58
From State governments	56.89	58.16	50.54	52.31	57.48	70.41	59.66
From local governments	8.94	11.64	4.58	10.94	1.48	2.37	20.15
General revenue from own sources	314.59	336.17	290.72	243.20	797.60	411.23	509.97
Taxes	175.05	222.19	211.84	178.84	420.05	298.65	280.23
Property	77.79	72.48	49.03	69.66	117.20	122.38	104.78
General sales	71.23	108.16	136.18	85.23	178.65	75.46	122.77
Selective sales	10.39	20.57	15.39	8.66	17.57	19.06	18.26
Income	-	-	-	-	-	-	-
Other	15.64	20.98	11.24	15.29	106.63	81.75	34.41
Current charges	106.64	36.99	44.46	25.10	204.61	22.11	147.09
Miscellaneous revenue	32.89	76.98	34.42	39.27	172.94	90.47	82.66
Utility and liquor store revenue	62.35	59.65	1.47	10.42	139.06	.62	44.11
Insurance trust revenue	-	-	-	-	-	-	206.85
Expenditure	**462.57**	**483.81**	**399.96**	**360.62**	**881.71**	**534.60**	**796.09**
By character and object:							
Intergovernmental	-	-	21.19	-	-	.96	-
To State governments	-	-	-	-	-	-	-
To local governments	-	-	21.19	-	-	.96	-
Current operation	397.81	441.88	314.25	287.84	490.60	316.35	568.83
Capital outlay	50.77	20.51	63.61	53.81	330.31	94.66	104.61
Construction	.17	-	-	21.99	105.40	13.23	9.87
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	13.99	21.41	.91	18.97	60.80	122.62	54.86
Insurance benefits and repayments	-	-	-	-	-	-	67.79
Exhibit—Salaries and wages	190.73	174.12	182.19	16.26	246.79	189.90	219.59
General expenditure	415.06	417.09	393.85	337.57	703.29	533.14	645.92
Current expenditure	370.56	406.09	330.24	291.73	439.89	438.49	556.13
Intergovernmental expenditure	-	-	21.19	-	-	.96	-
Capital outlay	44.50	11.00	63.61	45.84	263.40	94.66	89.79
General expenditure by function:							
Education services:							
Education	-	-	-	-	-	-	-
Elementary and secondary education	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	14.68	14.30	.18	-	16.13	9.46	-
Social services and income maintenance:							
Public welfare	-	-	-	-	-	-	-
Hospitals	-	-	-	-	-	-	-
Health	1.57	11.47	9.89	.78	9.81	15.27	13.23
Other	-	-	-	-	-	-	-
Transportation:							
Highways	46.98	60.88	44.76	32.95	65.27	65.20	65.46
Capital outlay	23.81	5.69	13.50	11.95	29.90	45.21	20.15
Air transportation	-	-	-	-	-	.66	37.71
Parking facilities	.08	-	-	.19	1.09	-	6.73
Other	-	-	-	-	-	-	-
Public safety:							
Police protection	89.54	116.54	80.47	102.17	105.71	104.82	139.58
Fire protection	57.69	59.91	40.33	55.57	51.16	62.33	59.98
Correction	-	-	-	-	-	-	-
Protective inspection and regulation	16.84	14.03	13.96	15.40	28.25	26.70	24.14
Environment and housing:							
Natural resources	-	-	-	-	-	-	-
Sewerage	45.92	3.41	62.59	-	110.01	-	32.58
Capital outlay	.57	1.28	11.36	-	62.05	-	5.71
Solid waste management	15.25	-	-	-	-	-	56.60
Parks and recreation	22.90	24.79	34.14	34.63	61.80	45.17	43.90
Housing and community development	12.53	10.85	9.29	46.23	127.41	34.09	26.71
Government administration:							
Financial administration	27.11	16.22	89.90	16.56	32.63	10.26	30.07
Judicial and legal	-	1.60	-	-	-	-	-
General public buildings	-	6.11	-	-	-	-	-
Other	35.57	12.58	7.02	8.64	16.86	35.70	39.49
Interest on general debt	13.11	21.34	.91	18.97	56.24	122.62	54.86
General expenditure, n.e.c.	15.29	43.25	.41	5.49	21.13	.76	14.27
Utility and liquor store expenditure	47.51	66.72	6.11	23.05	178.42	1.45	82.38
Insurance trust expenditure	-	-	-	-	-	-	67.79
Total debt outstanding	140.79	327.10	20.80	291.32	553.47	1 271.36	906.80
Long-term	140.79	327.10	20.80	291.32	553.47	1 271.36	906.80
Full faith and credit	-	-	-	12.73	25.67	57.92	65.06
Utility debt only	-	-	-	-	72.47	-	-
Long-term debt issued	-	-	11.44	5.10	-	-	6.49
Long-term debt retired	31.81	8.55	3.67	29.22	6.57	480.39	47.53
Cash and security holdings	326.80	306.20	458.46	188.95	1 966.34	1 123.13	2 108.49
Exhibit—City contribution to own retirement systems	-	-	-	-	-	-	45.71

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1987-88—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	California—Con.						
	Fullerton	Garden Grove	Glendale	Hayward	Huntington Beach	Inglewood	Irvine
Population, 1986	108 749	134 852	153 657	101 518	183 821	102 546	88 437
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue	**594.33**	**482.83**	**1 166.23**	**640.87**	**575.07**	**926.95**	**777.23**
General revenue	509.96	432.84	636.56	576.26	523.92	839.33	777.23
Intergovernmental revenue	97.10	116.92	118.29	82.81	65.46	243.39	71.00
From Federal Government	16.46	50.97	33.98	16.61	4.66	57.26	8.25
From State governments	71.53	63.84	70.45	63.64	57.11	140.35	59.33
From local governments	9.10	2.11	13.86	2.56	3.69	45.78	3.41
General revenue from own sources	412.87	315.92	518.27	493.45	458.46	595.94	706.23
Taxes	285.24	243.90	257.97	350.44	309.03	378.24	512.14
Property	119.41	121.35	64.53	140.04	129.72	151.84	86.59
General sales	118.89	97.87	119.21	163.81	95.54	83.62	212.71
Selective sales	25.49	14.16	55.23	18.57	59.04	104.89	65.78
Income	-	-	-	-	-	-	-
Other	21.45	10.52	19.00	28.01	24.72	57.89	147.07
Current charges	77.59	20.83	80.77	81.01	54.63	98.55	81.84
Miscellaneous revenue	50.03	51.19	179.53	62.00	94.79	119.15	112.25
Utility and liquor store revenue	84.37	49.99	529.67	64.61	51.15	87.62	-
Insurance trust revenue	-	-	-	-	-	-	-
Expenditure	**642.38**	**517.23**	**1 219.77**	**534.70**	**532.07**	**877.96**	**922.59**
By character and object:							
Intergovernmental	-	-	-	-	-	-	-
To State governments	-	-	-	-	-	-	-
To local governments	-	-	-	-	-	-	-
Current operation	495.36	405.75	916.83	444.51	475.16	757.86	559.29
Capital outlay	138.97	85.83	278.59	87.47	24.10	17.17	138.39
Construction	38.21	26.38	-	1.36	6.82	1.70	-
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	8.05	25.66	24.35	2.72	32.82	102.93	224.91
Insurance benefits and repayments	-	-	-	-	-	-	-
Exhibit - Salaries and wages	224.71	229.67	332.65	274.01	209.50	305.41	263.17
General expenditure	571.75	458.14	680.86	489.12	476.00	805.39	922.59
Current expenditure	442.11	383.22	509.65	401.64	456.60	789.06	784.20
Intergovernmental expenditure	-	-	-	-	-	-	-
Capital outlay	129.64	74.92	171.21	87.47	19.40	16.33	138.39
General expenditure by function:							
Education services:							
Education	-	-	-	-	-	-	-
Elementary and secondary education	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	24.89	.07	30.76	16.44	16.42	17.46	.53
Social services and income maintenance:							
Public welfare	-	-	-	-	-	-	-
Hospitals	-	-	-	-	-	-	-
Health	5.39	15.63	2.03	3.94	5.39	17.03	5.39
Other	-	-	-	-	-	-	-
Transportation:							
Highways	94.33	65.15	96.74	100.24	80.68	71.23	170.88
Capital outlay	49.16	15.60	56.20	69.44	70	7.81	82.51
Air transportation	13.67	-	-	5.48	-	-	-
Parking facilities	.06	-	31.55	1.91	8.11	5.24	-
Other	-	-	-	-	-	-	-
Public safety:							
Police protection	124.92	111.47	113.84	132.88	132.53	171.77	128.61
Fire protection	56.06	49.51	108.33	83.72	64.93	51.10	-
Correction	-	-	-	-	-	-	-
Protective inspection and regulation	20.40	13.50	23.54	13.73	6.45	24.03	36.76
Environment and housing:							
Natural resources	-	-	-	-	-	-	-
Sewerage	4.10	-	50.18	20.52	-	11.66	-
Capital outlay	2.70	-	32.06	-	-	-	-
Solid waste management	25.37	-	39.71	-	18.97	62.17	21.05
Parks and recreation	34.73	13.90	39.39	5.89	49.75	38.77	158.52
Housing and community development	90.36	121.64	35.98	18.06	30.39	100.54	39.30
Government administration:							
Financial administration	32.45	9.97	34.31	-	21.78	51.18	61.07
Judicial and legal	-	-	-	-	-	-	-
General public buildings	-	-	-	-	-	-	-
Other	36.97	18.06	11.90	58.31	5.38	7.41	59.39
Interest on general debt	8.03	24.86	10.94	2.72	32.60	98.12	224.91
General expenditure, n.e.c.	-	14.38	51.65	25.50	2.61	76.71	16.17
Utility and liquor store expenditure	70.63	59.09	538.91	45.59	56.07	72.56	-
Insurance trust expenditure	-	-	-	-	-	-	-
Total debt outstanding	112.83	291.84	430.77	266.25	476.03	1 334.84	2 906.97
Long-term	112.83	291.84	430.77	266.25	476.03	1 334.84	2 906.97
Full faith and credit	42.12	275.71	-	3.94	14.24	-	149.71
Utility debt only	-	16.13	212.13	-	3.05	117.26	-
Long-term debt issued	65.06	-	82.79	137.63	80.98	48.76	-
Long-term debt retired	5.86	8.45	14.55	21.55	25.19	61.30	523.66
Cash and security holdings	314.43	392.43	1 111.27	48.09	467.08	1 011.77	2 393.79
Exhibit—City contribution to own retirement systems	-	-	-	-	-	-	-

See footnotes at end of table.

Table 6. **Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1987-88**—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	California—Con.						
	Lakewood	Long Beach	Los Angeles	Modesto	Norwalk	Oakland	Oceanside
Population, 1986	75 838	396 277	3 259 295	132 935	90 048	356 962	99 144
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue	**372.74**	**1 618.87**	**1 628.90**	**537.97**	**330.82**	**1 285.31**	**978.52**
General revenue	332.79	1 229.14	880.01	495.39	316.54	1 212.19	827.42
Intergovernmental revenue	75.66	224.72	122.00	111.35	97.45	151.23	107.93
From Federal Government	3.28	73.24	26.41	30.37	11.64	37.10	9.67
From State governments	60.09	116.91	81.78	71.68	57.62	100.20	73.36
From local governments	12.29	34.56	13.82	9.30	28.18	13.94	24.90
General revenue from own sources	257.13	1 004.42	777.90	384.04	219.09	1 060.96	719.49
Taxes	134.54	338.34	456.08	237.94	128.09	479.24	240.16
Property	28.60	140.55	158.51	44.28	25.44	216.53	118.35
General sales	86.05	68.21	81.64	96.05	75.27	83.85	59.80
Selective sales	8.73	96.13	128.02	47.60	12.03	75.15	13.49
Income	-	-	-	-	-	-	-
Other	11.16	33.45	87.92	50.00	15.35	103.71	48.52
Current charges	84.52	380.39	195.85	91.09	33.86	287.58	251.44
Miscellaneous revenue	38.07	285.69	125.98	55.02	57.35	294.13	227.89
Utility and liquor store revenue	39.95	387.73	551.21	42.58	14.28	-	151.09
Insurance trust revenue	-	2.00	177.78	-	-	73.12	-
Expenditure	**319.06**	**1 510.91**	**1 618.95**	**602.65**	**388.31**	**1 199.33**	**1 012.13**
By character and object:							
Intergovernmental	50.30	3.11	2.58	4.66	-	.22	1.61
To State governments	-	.91	-	-	-	-	-
To local governments	50.30	2.20	2.58	4.66	-	.22	1.61
Current operation	230.50	1 252.93	955.87	423.70	300.01	733.54	675.93
Capital outlay	31.41	155.06	404.77	130.59	28.01	121.44	170.21
Construction	16.47	109.50	325.64	45.72	.50	103.56	22.64
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	6.84	98.15	107.24	34.71	40.30	203.61	155.38
Insurance benefits and repayments	-	1.66	146.49	-	-	100.52	-
Exhibit—Salaries and wages	92.72	425.57	490.39	193.74	72.86	337.65	204.40
General expenditure	285.78	1 091.07	923.45	550.45	325.83	1 058.81	886.40
Current expenditure	254.37	972.41	651.31	423.42	297.82	937.37	733.85
Intergovernmental expenditure	50.30	3.11	2.58	4.66	-	.22	1.61
Capital outlay	31.41	118.66	272.15	127.03	28.01	121.44	152.55
General expenditure by function:							
Education services:							
Education	-	3.11	1.27	-	-	4.99	-
Elementary and secondary education	-	3.11	1.27	-	-	4.99	-
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	-	26.94	11.32	3.58	-	19.89	17.49
Social services and income maintenance:							
Public welfare	-	-	-	-	-	-	-
Hospitals	-	-	-	-	-	-	-
Health	-	21.32	1.97	2.75	2.72	.01	16.50
Other	-	-	-	-	-	-	-
Transportation:							
Highways	46.47	48.48	53.36	55.21	38.34	54.96	84.35
Capital outlay	7.62	10.80	29.67	21.42	9.91	23.30	2.02
Air transportation	-	17.58	88.97	6.07	-	63.74	1.38
Parking facilities	-	-	.77	1.42	-	8.55	1.16
Other	-	98.94	49.42	-	-	50.34	-
Public safety:							
Police protection	50.94	183.80	156.04	109.86	57.75	144.99	121.75
Fire protection	-	112.59	61.43	64.89	-	79.90	54.15
Correction	-	9.41	.53	-	-	13.44	-
Protective inspection and regulation	11.89	16.79	18.00	9.40	7.41	8.77	43.05
Environment and housing:							
Natural resources	-	-	1.21	-	-	-	-
Sewerage	-	6.63	134.29	68.40	-	34.34	130.00
Capital outlay	-	2.31	112.47	31.02	-	21.46	76.81
Solid waste management	29.19	40.57	27.11	.99	21.73	8.91	62.12
Parks and recreation	62.53	100.96	38.67	59.17	29.33	67.50	44.27
Housing and community development	37.73	126.86	59.64	64.70	50.91	83.39	88.56
Government administration:							
Financial administration	30.13	43.32	22.83	29.74	30.34	41.21	22.37
Judicial and legal	-	18.96	9.89	-	-	11.29	-
General public buildings	-	.85	16.54	-	-	21.58	-
Other	2.15	20.65	18.06	19.85	37.40	18.11	33.20
Interest on general debt	5.95	96.99	65.49	34.71	40.30	203.61	152.06
General expenditure, n.e.c.	8.81	98.33	85.67	19.89	11.60	121.30	13.97
Utility and liquor store expenditure	33.28	418.18	547.00	52.20	42.49	-	125.74
Insurance trust expenditure	-	1.66	146.49	-	-	100.52	-
Total debt outstanding	206.56	1 411.24	1 541.72	608.54	494.85	2 889.40	2 168.42
Long-term	206.56	1 411.24	1 510.99	608.54	494.85	2 796.58	2 168.42
Full faith and credit	186.58	-	5.32	-	340.98	4.20	224.12
Utility debt only	19.98	22.40	652.13	-	-	-	52.60
Long-term debt issued	114.06	214.64	204.56	256.42	-	344.21	-
Long-term debt retired	51.10	181.19	167.72	111.69	19.99	279.36	43.46
Cash and security holdings	302.80	1 880.88	2 822.53	243.41	808.15	3 672.51	2 582.21
Exhibit—City contribution to own retirement systems	-	3.12	159.68	-	-	85.31	-

See footnotes at end of table.

Table 6. **Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1987-88**—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	California—Con.						
	Ontario	Orange	Oxnard	Pasadena	Pomona	Rancho Cucamonga	Richmond
Population, 1986	114 306	100 741	130 796	129 903	115 539	75 749	77 855
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue	**822.22**	**625.83**	**626.73**	**1 621.88**	**565.95**	**759.68**	**985.40**
General revenue	712.78	531.33	557.27	912.27	494.53	759.68	978.76
Intergovernmental revenue	89.42	74.54	75.46	123.96	127.07	70.21	106.12
From Federal Government	9.89	9.22	7.93	10.33	19.34	4.51	19.46
From State governments	79.53	60.81	67.53	95.35	97.23	65.69	83.69
From local governments	-	4.51	-	18.28	10.51	-	2.97
General revenue from own sources	623.37	456.80	481.81	788.31	367.45	689.47	872.64
Taxes	301.61	345.84	230.06	489.36	273.12	472.48	545.87
Property	141.93	111.92	96.25	174.41	79.58	169.86	324.37
General sales	96.74	176.19	70.16	127.33	70.10	49.68	88.69
Selective sales	24.29	20.60	25.85	99.92	100.27	39.93	107.57
Income	-	-	-	-	-	-	-
Other	38.66	37.12	37.80	87.70	23.17	213.01	25.24
Current charges	126.67	53.19	156.41	132.95	49.17	48.38	186.87
Miscellaneous revenue	195.09	57.77	95.34	166.00	45.16	168.61	139.89
Utility and liquor store revenue	109.43	94.50	69.46	683.35	71.42	-	.64
Insurance trust revenue	-	-	-	26.26	-	-	6.00
Expenditure	**811.94**	**584.36**	**646.79**	**1 748.67**	**686.37**	**660.59**	**986.03**
By character and object:							
Intergovernmental	-	-	-	-	-	-	-
To State governments	-	-	-	-	-	-	-
To local governments	-	-	-	-	-	-	-
Current operation	498.85	486.29	480.87	1 476.02	511.71	334.26	743.52
Capital outlay	198.39	66.07	122.79	148.94	31.95	177.15	134.62
Construction	36.39	8.49	13.20	12.00	-	163.82	105.86
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	114.70	32.00	43.13	66.70	142.71	149.18	98.52
Insurance benefits and repayments	-	-	-	57.00	-	-	9.36
Exhibit—Salaries and wages	204.66	222.90	249.13	496.13	231.64	54.17	329.20
General expenditure	719.84	513.44	576.46	977.61	611.36	660.59	972.94
Current expenditure	543.83	448.51	467.12	921.58	590.87	483.44	838.34
Intergovernmental expenditure	-	-	-	-	-	-	-
Capital outlay	176.01	64.93	109.35	56.03	20.50	177.15	134.60
General expenditure by function:							
Education services:							
Education	-	-	-	-	-	-	-
Elementary and secondary education	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	18.73	22.27	10.18	53.25	15.98	-	29.45
Social services and income maintenance:							
Public welfare	-	-	-	-	-	-	-
Hospitals	-	-	-	-	-	-	-
Health	13.66	12.27	-	27.81	4.69	-	1.26
Other	-	-	-	-	-	-	-
Transportation:							
Highways	62.78	85.72	84.79	146.64	88.22	154.68	29.88
Capital outlay	25.75	32.24	26.06	1.99	1.45	53.03	.01
Air transportation	-	-	-	-	-	-	-
Parking facilities	.24	-	2.29	108.32	.64	-	-
Other	-	-	-	-	-	-	41.76
Public safety:							
Police protection	117.54	117.45	107.41	164.09	135.63	76.67	211.97
Fire protection	63.11	74.11	46.37	88.91	82.81	-	124.10
Correction	-	-	-	-	-	-	-
Protective inspection and regulation	27.00	8.11	9.23	28.25	13.22	65.39	64.62
Environment and housing:							
Natural resources	-	-	-	-	-	-	-
Sewerage	27.46	1.17	68.92	16.19	.68	-	107.74
Capital outlay	3.56	-	22.10	8.33	-	-	46.22
Solid waste management	51.44	27.64	44.47	36.64	29.52	-	-
Parks and recreation	22.58	38.90	83.08	73.38	31.12	8.50	43.62
Housing and community development	161.11	46.71	22.65	39.14	28.34	162.10	135.53
Government administration:							
Financial administration	23.50	31.35	34.64	-	7.31	37.95	-
Judicial and legal	-	-	-	-	-	-	-
General public buildings	-	-	-	-	-	-	-
Other	6.87	13.75	5.83	122.93	30.25	5.45	58.99
Interest on general debt	113.66	31.33	42.19	44.94	142.71	149.18	98.52
General expenditure, n.e.c.	10.17	2.66	14.41	27.12	.29	.66	25.50
Utility and liquor store expenditure	92.10	70.92	70.32	714.06	75.01	-	3.72
Insurance trust expenditure	-	-	-	57.00	-	-	9.36
Total debt outstanding	1 430.46	410.10	594.00	1 787.50	2 777.03	1 881.16	1 500.52
Long-term	1 430.46	410.10	594.00	1 787.50	2 777.03	1 881.16	1 500.52
Full faith and credit	483.08	209.30	-	7.89	471.92	-	212.83
Utility debt only	8.92	5.81	16.49	305.11	-	-	-
Long-term debt issued	-	12.60	73.40	161.15	52.06	125.41	-
Long-term debt retired	67.50	3.87	27.44	61.27	83.11	80.41	141.46
Cash and security holdings	1 787.11	671.06	628.54	2 118.97	2 474.29	2 503.00	481.79
Exhibit—City contribution to own retirement systems	-	-	-	43.49	-	-	.04

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1987-88—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	California—Con.						
	Riverside	Sacramento	Salinas	San Bernardino	San Buenaventura	San Diego	San Francisc
Population, 1986	196 747	323 553	96 916	138 608	84 610	1 015 191	748 95
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/3
Revenue	**1 484.49**	**873.37**	**602.61**	**964.03**	**811.10**	**1 037.14**	**3 359.9**
General revenue	770.79	715.55	602.61	900.79	724.02	847.87	2 735.6
Intergovernmental revenue	91.40	73.78	89.60	169.77	87.26	170.72	821.1
From Federal Government	8.76	4.18	21.55	58.81	9.16	62.70	127.5
From State governments	78.00	65.01	66.56	107.64	78.06	77.37	693.2
From local governments	4.63	4.58	1.47	3.33	.04	30.65	3
General revenue from own sources	679.39	641.77	513.01	731.02	630.76	677.15	1 914.5
Taxes	285.64	378.59	243.27	382.01	379.06	272.23	991.0
Property	80.65	153.77	73.46	130.07	102.09	109.11	517.5
General sales	109.11	100.65	96.90	133.42	147.32	93.55	102.8
Selective sales	60.93	87.98	55.71	88.44	77.63	51.46	135.0
Income	-	-	-	-	-	-	
Other	34.95	36.19	17.21	30.08	52.02	18.11	235.5
Current charges	185.64	200.32	43.23	179.10	105.24	104.29	598.0
Miscellaneous revenue	208.11	62.86	226.51	169.91	152.46	300.63	325.5
Utility and liquor store revenue	713.70	51.45	-	63.24	87.08	115.44	256.7
Insurance trust revenue	-	106.38	-	-	-	73.83	367.5
Expenditure	**1 428.56**	**877.78**	**545.63**	**903.87**	**702.02**	**966.99**	**2 932.7**
By character and object:							
Intergovernmental	-	-	-	-	-	12.76	39.4
To State governments	-	-	-	-	-	.56	39.4
To local governments	-	-	-	-	-	10.91	-
Current operation	1 062.72	640.16	415.09	598.21	514.48	556.54	2 015.6
Capital outlay	226.52	168.97	111.20	144.06	104.62	230.26	319.7
Construction	17.69	40.66	91.52	17.33	-	185.61	237.6
Assistance and subsidies	-	-	-	-	-	-	139.3
Interest on debt	139.32	18.95	19.34	161.60	82.92	131.67	181.6
Insurance benefits and repayments	-	49.69	-	-	-	33.77	236.9
Exhibit—Salaries and wages	302.25	303.86	192.41	256.82	245.76	265.70	1 276.0
General expenditure	715.62	769.43	545.63	817.90	640.91	774.94	2 153.2
Current expenditure	573.25	617.38	434.43	700.98	543.94	591.28	1 936.9
Intergovernmental expenditure	-	-	-	-	-	12.76	39.4
Capital outlay	142.37	152.05	111.20	116.92	96.96	183.66	216.2
General expenditure by function:							
Education services:							
Education	-	-	-	-	-	-	54.06
Elementary and secondary education	-	-	-	-	-	-	54.06
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	39.57	16.08	22.05	12.50	-	12.80	23.56
Social services and income maintenance:							
Public welfare	-	-	-	-	-	1.13	264.67
Hospitals	-	-	-	-	-	1.56	299.77
Health	3.57	2.61	3.97	4.35	-	.29	152.51
Other	-	-	-	-	-	-	-
Transportation:							
Highways	86.32	57.85	58.27	37.44	92.78	52.83	14.26
Capital outlay	34.13	18.96	.11	8.95	41.40	26.89	5.67
Air transportation	11.56	-	7.45	-	-	3.46	152.40
Parking facilities	3.31	25.55	.28	1.99	6.78	.42	8.20
Other	-	14.13	-	-	-	-	43.45
Public safety:							
Police protection	125.03	150.28	111.60	128.43	118.19	120.82	167.78
Fire protection	61.11	90.16	61.60	72.73	70.04	47.74	104.79
Correction	-	-	-	-	-	-	51.24
Protective inspection and regulation	13.92	39.94	5.85	20.01	19.94	11.51	12.50
Environment and housing:							
Natural resources	-	-	-	-	-	.58	-
Sewerage	81.73	15.18	3.42	100.90	58.42	110.36	128.79
Capital outlay	50.06	2.09	.11	54.02	5.83	70.48	72.68
Solid waste management	57.20	57.18	-	43.90	-	22.47	16.63
Parks and recreation	67.31	85.13	40.06	37.26	90.15	86.89	146.49
Housing and community development	58.15	64.88	26.21	67.70	12.72	56.88	47.97
Government administration:							
Financial administration	16.13	-	37.97	-	55.93	11.60	49.91
Judicial and legal	-	-	-	-	-	9.05	91.96
General public buildings	-	-	-	-	-	7.93	19.73
Other	9.42	50.42	41.47	56.71	17.20	18.02	26.43
Interest on general debt	70.99	17.20	19.34	161.60	80.43	131.63	180.21
General expenditure, n.e.c.	10.29	62.84	106.10	72.38	18.33	86.97	95.86
Utility and liquor store expenditure	712.94	58.86	-	85.97	61.12	158.28	542.62
Insurance trust expenditure	-	49.69	-	-	-	33.77	236.96
Total debt outstanding	2 423.62	611.49	209.10	1 998.11	1 242.16	1 501.25	2 446.27
Long-term	2 423.62	611.49	209.10	1 998.11	1 242.16	1 501.25	2 446.27
Full faith and credit	82.54	223.13	4.85	454.88	12.82	196.13	200.83
Utility debt only	955.14	45.97	-	-	26.77	.71	164.25
Long-term debt issued	79.49	133.32	-	9.74	-	95.29	317.07
Long-term debt retired	98.10	31.52	7.52	163.43	30.85	134.82	224.06
Cash and security holdings	928.83	1 208.86	495.20	1 422.28	1 777.33	2 456.55	6 760.45
Exhibit—City contribution to own retirement systems	-	43.45	-	-	-	32.28	318.00

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1987-88—Con.

[Detail may not add to total oecause of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	California—Con.						
	San Jose	San Mateo	Santa Ana	Santa Barbara	Santa Clara	Santa Monica	Santa Rosa
Population, 1986	712 079	81 016	236 777	79 285	88 556	93 173	97 595
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue	**849.36**	**643.68**	**682.87**	**1 136.87**	**3 227.69**	**1 286.15**	**990.79**
General revenue	732.87	643.68	617.12	1 013.55	1 665.17	1 129.97	861.81
Intergovernmental revenue	100.67	72.07	118.77	125.72	64.74	169.59	92.58
From Federal Government	16.95	5.79	56.84	10.22	2.92	11.22	19.05
From State governments	69.25	66.28	60.01	112.47	61.81	96.71	61.56
From local governments	14.47	-	1.93	3.04	-	61.66	11.97
General revenue from own sources	632.20	571.60	498.34	887.82	1 600.43	960.39	769.23
Taxes	360.36	380.46	338.65	444.70	539.86	524.58	351.09
Property	135.24	165.54	144.97	133.38	214.53	115.70	105.80
General sales	87.18	129.12	115.51	137.54	259.90	155.39	154.50
Selective sales	70.57	21.96	41.96	139.16	49.52	140.52	66.41
Income	-	-	-	-	-	-	-
Other	67.38	63.84	36.21	34.62	16.00	112.97	24.39
Current charges	141.62	133.73	48.11	304.66	698.93	292.08	214.20
Miscellaneous revenue	130.21	57.42	111.58	138.46	361.64	143.72	203.93
Utility and liquor store revenue	8.97	-	65.75	120.01	1 562.52	156.17	128.98
Insurance trust revenue	107.53	-	-	3.32	-	-	-
Expenditure	**813.93**	**709.23**	**741.20**	**1 216.47**	**3 240.95**	**1 391.47**	**1 081.96**
By character and object:							
Intergovernmental	13.71	-	-	-	-	-	-
To State governments	-	-	-	-	-	-	-
To local governments	13.71	-	-	-	-	-	-
Current operation	423.74	484.67	525.38	813.13	2 630.32	1 116.71	608.43
Capital outlay	243.96	220.67	133.19	320.58	313.83	246.95	352.96
Construction	199.48	31.07	57.33	73.49	17.56	5.31	-
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	96.94	3.89	81.64	80.83	296.80	27.81	120.57
Insurance benefits and repayments	35.58	-	-	1.93	-	-	-
Exhibit—Salaries and wages	273.38	279.57	264.83	370.55	415.14	539.68	278.93
General expenditure	768.37	709.23	676.34	1 073.60	1 467.71	1 135.83	908.26
Current expenditure	528.25	488.56	557.12	798.42	1 370.71	930.97	618.20
Intergovernmental expenditure	13.71	-	-	-	-	-	-
Capital outlay	240.12	220.67	119.21	275.17	97.00	204.87	290.07
General expenditure by function:							
Education services:							
Education	-	-	-	-	-	-	-
Elementary and secondary education	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	18.35	27.76	13.16	32.57	26.83	55.01	-
Social services and income maintenance:							
Public welfare	-	-	-	-	-	-	-
Hospitals	-	-	-	-	-	-	-
Health	-	-	10.09	2.25	-	3.89	2.21
Other	-	-	-	-	-	-	-
Transportation:							
Highways	64.12	146.13	59.38	175.81	104.27	66.95	79.54
Capital outlay	38.70	95.88	10.09	120.80	41.39	22.67	31.01
Air transportation	76.96	-	-	50.06	-	62.20	-
Parking facilities	2.18	4.10	.41	30.07	7.81	14.05	23.22
Other	-	-	-	63.01	-	48.52	-
Public safety:							
Police protection	100.53	131.81	147.29	144.02	132.18	195.96	101.69
Fire protection	58.28	83.43	66.16	83.33	126.45	87.51	60.01
Correction	-	-	-	-	-	-	-
Protective inspection and regulation	7.43	18.89	24.39	12.12	10.87	8.83	8.40
Environment and housing:							
Natural resources	-	-	-	-	-	-	-
Sewerage	84.34	67.97	2.35	47.39	72.34	43.38	311.42
Capital outlay	15.02	14.34	2.32	3.09	5.60	22.15	220.87
Solid waste management	6.06	4.62	13.83	-	46.95	64.76	-
Parks and recreation	52.25	96.91	44.93	84.06	577.22	97.85	47.69
Housing and community development	135.00	62.52	161.49	147.99	-	66.66	23.12
Government administration:							
Financial administration	13.98	41.65	20.46	87.00	86.20	37.98	35.30
Judicial and legal	8.22	-	-	-	-	-	-
General public buildings	5.23	-	-	-	-	-	-
Other	17.47	13.89	10.96	16.13	94.60	143.54	94.88
Interest on general debt	96.93	3.89	81.02	68.34	145.21	27.81	120.39
General expenditure, n.e.c.	23.05	3.68	20.43	29.44	36.77	110.93	.40
Utility and liquor store expenditure	9.96	-	64.87	140.95	1 773.24	255.03	173.70
Insurance trust expenditure	35.58	-	-	1.93	-	-	-
Total debt outstanding	1 349.37	212.80	855.91	911.90	4 913.50	422.28	1 872.07
Long-term	1 349.37	212.80	855.91	911.90	4 913.50	422.28	1 872.07
Full faith and credit	710.24	173.67	602.23	187.30	486.97	94.18	54.25
Utility debt only	.20	-	11.36	133.51	1 878.10	-	4.46
Long-term debt issued	86.43	-	20.33	-	-	94.18	444.69
Long-term debt retired	39.67	37.23	49.53	77.57	58.83	3.80	85.79
Cash and security holdings	2 323.59	605.71	351.10	1 365.63	2 302.98	1 030.79	2 094.85
Exhibit—City contribution to own retirement systems	48.53	-	-	-	-	-	-

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1987-88—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	California—Con.							
	Simi Valley	South Gate	Stockton	Sunnyvale	Thousand Oaks	Torrance	Vallejo	West Covin
Population, 1986	98 352	80 580	183 431	112 133	94 823	135 565	93 283	96 88
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/3
Revenue	**680.37**	**414.88**	**569.98**	**878.32**	**613.60**	**857.35**	**755.93**	**469.1**
General revenue	576.36	372.35	549.77	811.78	549.12	777.21	588.09	432.0
Intergovernmental revenue	93.39	143.87	68.87	88.86	83.94	142.55	166.13	92.3
From Federal Government	13.65	54.33	9.19	3.55	4.89	23.25	11.03	33.0
From State governments	73.46	78.51	59.32	84.12	78.09	82.20	125.90	49.6
From local governments	6.28	11.03	.35	1.19	.95	37.10	29.20	9.6
General revenue from own sources	482.98	228.48	480.90	722.92	465.18	634.65	421.96	339.6
Taxes	214.56	139.87	274.36	431.44	253.25	468.40	292.61	223.4
Property	98.44	53.49	71.30	142.74	77.73	107.97	108.00	76.6
General sales	62.78	60.85	93.98	194.94	111.09	176.86	58.45	86.4
Selective sales	13.67	9.33	75.71	69.82	23.76	133.90	71.28	16.9
Income	-	-	-	-	-	-	-	-
Other	39.67	16.21	33.37	23.94	40.67	49.67	54.89	43.4
Current charges	68.11	45.54	142.89	239.47	111.28	87.63	37.37	18.5
Miscellaneous revenue	200.30	43.06	63.65	52.01	100.65	78.63	91.98	99.7
Utility and liquor store revenue	104.00	42.53	20.21	66.55	64.48	80.14	167.84	37.1
Insurance trust revenue	-	-	-	-	-	-	-	-
Expenditure	**677.04**	**473.94**	**574.90**	**837.34**	**834.79**	**881.93**	**692.57**	**427.8**
By character and object:								
Intergovernmental	-	-	-	36.25	-	-	-	6.8
To State governments	-	-	-	-	-	-	-	-
To local governments	-	-	-	36.25	-	-	-	6.8
Current operation	382.42	316.96	503.98	671.25	386.73	703.21	501.69	342.3
Capital outlay	138.37	133.98	11.74	99.84	390.95	118.24	110.17	36.9
Construction	104.63	7.73	1.11	-	31.16	4.88	3.41	14.6
Assistance and subsidies	-	-	-	-	-	-	-	-
Interest on debt	156.25	23.00	59.19	30.01	57.11	60.49	80.71	41.6
Insurance benefits and repayments	-	-	-	-	-	-	-	-
Exhibit—Salaries and wages	131.67	135.33	257.07	228.03	140.11	391.16	208.95	132.2
General expenditure	583.96	408.84	558.96	776.09	776.01	725.45	513.83	394.4
Current expenditure	448.64	308.08	548.93	679.62	391.07	654.87	442.75	358.1
Intergovernmental expenditure	-	-	-	36.25	-	-	-	6.8
Capital outlay	135.32	100.76	10.03	96.47	384.95	70.59	71.08	36.3
General expenditure by function:								
Education services:								
Education	-	-	-	-	-	-	-	-
Elementary and secondary education	-	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Libraries	-	-	29.79	29.33	35.60	24.12	6.93	-
Social services and income maintenance:								
Public welfare	-	-	-	-	-	-	-	-
Hospitals	-	-	-	-	-	-	-	-
Health	4.80	-	16.64	-	.78	18.18	1.20	4.31
Other	-	-	-	-	-	-	-	-
Transportation:								
Highways	72.27	42.85	49.83	105.38	97.50	69.46	51.08	42.3
Capital outlay	22.53	14.88	.28	46.97	35.60	.51	13.74	.17
Air transportation	-	-	-	-	-	13.23	-	-
Parking facilities	-	-	2.80	2.46	-	-	.08	-
Other	-	-	-	-	-	-	5.75	-
Public safety:								
Police protection	84.40	98.95	130.68	102.12	63.37	177.27	128.67	118.8
Fire protection	-	-	81.28	90.91	-	91.10	87.50	55.8
Correction	-	-	-	-	-	-	-	-
Protective inspection and regulation	33.98	13.04	25.51	18.50	41.61	22.26	19.64	10.35
Environment and housing:								
Natural resources	-	-	-	-	-	-	-	-
Sewerage	119.59	3.83	86.32	51.43	125.02	3.17	-	-
Capital outlay	75.64	1.24	1.04	2.62	81.50	-	-	-
Solid waste management	-	12.20	11.92	168.58	-	20.18	-	-
Parks and recreation	-	36.49	35.39	81.01	11.98	15.36	10.37	20.05
Housing and community development	79.69	147.18	13.94	10.97	181.45	70.22	87.60	25.2
Government administration:								
Financial administration	5.39	15.24	21.94	40.88	-	-	2.94	20.61
Judicial and legal	-	-	-	-	-	-	-	-
General public buildings	-	-	-	-	-	-	-	-
Other	21.39	3.44	6.61	11.70	50.83	84.69	27.77	29.65
Interest on general debt	155.74	23.00	58.81	30.01	58.46	53.92	80.18	41.67
General expenditure, n.e.c.	6.92	12.61	7.47	32.80	111.42	22.28	3.44	24.81
Utility and liquor store expenditure	93.08	65.10	15.95	61.26	58.77	156.48	178.74	33.2
Insurance trust expenditure	-	-	-	-	-	-	-	-
Total debt outstanding	2 141.75	281.09	765.14	412.60	1 076.45	410.35	1 158.47	1 313.42
Long-term	2 141.75	281.09	765.14	412.60	1 076.45	410.35	1 158.47	1 313.42
Full faith and credit	101.47	221.58	15.62	118.61	71.40	193.86	16.99	203.84
Utility debt only	9.37	-	6.27	-	11.92	75.98	4.50	-
Long-term debt issued	288.14	-	87.74	-	590.10	23.41	187.72	-
Long-term debt retired	102.02	164.37	45.67	4.46	84.99	42.18	17.65	3.35
Cash and security holdings	2 671.98	285.01	887.70	621.12	1 317.98	292.54	1 150.34	1 259.53
Exhibit—City contribution to own retirement systems	-	-	-	-	-	-	-	-

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1987-88—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Colorado						
	Arvada	Aurora	Boulder	Colorado Springs	Denver	Lakewood	Pueblo
Population, 1986	91 308	217 985	76 481	272 659	505 035	122 140	101 239
Date of end of fiscal year	12/31	12/31	12/31	12/31	12/31	12/31	12/31
Revenue	**599.36**	**807.83**	**847.86**	**1 795.82**	**1 810.41**	**465.75**	**591.90**
General revenue	474.57	714.15	746.19	872.98	1 564.45	442.52	449.13
Intergovernmental revenue	102.06	44.41	97.75	124.53	344.56	64.81	66.06
From Federal Government	47.59	4.34	33.37	26.63	62.71	4.74	25.00
From State governments	27.56	22.80	34.02	30.90	279.57	32.77	30.40
From local governments	26.92	17.28	30.36	67.00	2.28	27.30	10.66
General revenue from own sources	372.51	669.73	648.44	748.46	1 219.88	377.71	383.06
Taxes	227.83	383.11	443.94	282.48	621.72	248.44	272.52
Property	27.40	61.87	34.90	55.68	179.20	26.81	57.05
General sales	171.80	286.02	270.79	211.89	333.12	186.94	189.38
Selective sales	18.99	4.39	48.61	10.36	58.85	25.20	21.67
Income	-	-	-	-	-	-	-
Other	9.64	30.83	29.64	4.56	50.56	9.49	4.42
Current charges	52.37	92.09	113.01	335.30	386.59	46.36	63.98
Miscellaneous revenue	91.81	194.53	91.49	130.68	211.57	82.90	46.56
Utility and liquor store revenue	123.61	93.69	76.53	915.30	167.95	3.16	142.77
Insurance trust revenue	1.17	-	25.14	7.54	78.01	20.08	-
Expenditure	**711.82**	**793.56**	**801.55**	**2 132.77**	**1 901.51**	**420.10**	**671.42**
By character and object:							
Intergovernmental	26.48	-	-	-	25.33	6.43	2.30
To State governments	9.59	-	-	-	-	2.31	-
To local governments	16.89	-	-	-	25.33	4.12	2.30
Current operation	357.26	500.34	648.53	1 315.06	1 144.53	302.98	475.45
Capital outlay	146.49	168.42	96.70	708.63	429.37	71.45	128.02
Construction	72.28	31.14	49.03	685.45	358.23	47.76	114.72
Assistance and subsidies	-	-	-	-	99.05	-	-
Interest on debt	181.58	124.80	49.48	108.76	176.62	35.84	65.65
Insurance benefits and repayments	-	-	9.84	.32	26.59	3.41	-
Exhibit—Salaries and wages	181.64	347.06	377.41	486.91	694.40	187.78	228.33
General expenditure	567.65	695.19	657.61	1 126.19	1 637.31	413.42	484.57
Current expenditure	470.90	552.15	600.08	645.02	1 327.38	341.97	382.89
Intergovernmental expenditure	26.48	-	-	-	25.33	6.43	2.30
Capital outlay	96.75	143.04	57.53	481.17	309.93	71.45	101.68
General expenditure by function:							
Education services:							
Education	-	-	-	-	-	-	-
Elementary and secondary education	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	-	18.92	32.70	-	24.36	-	-
Social services and income maintenance:							
Public welfare	42.58	-	19.50	-	179.17	-	-
Hospitals	-	-	-	247.87	132.97	-	-
Health	1.94	-	5.01	344.14	75.31	3.48	53.93
Other	-	-	-	-	-	-	-
Transportation:							
Highways	65.44	98.41	111.64	116.93	60.29	104.63	51.98
Capital outlay	7.67	27.32	19.33	60.91	28.32	49.67	4.34
Air transportation	-	-	1.92	6.55	274.90	-	40.98
Parking facilities	-	-	25.50	1.04	8.17	-	-
Other	-	-	-	-	-	-	-
Public safety:							
Police protection	77.18	113.99	92.82	90.37	184.37	100.13	79.79
Fire protection	-	71.65	46.85	58.36	100.92	-	56.68
Correction	-	-	-	-	40.47	1.11	-
Protective inspection and regulation	4.92	2.00	8.73	.89	9.96	8.68	-
Environment and housing:							
Natural resources	-	-	-	-	.23	-	-
Sewerage	37.87	133.14	68.80	63.23	83.32	10.22	32.20
Capital outlay	9.53	96.04	7.52	27.22	26.75	-	11.57
Solid waste management	-	-	1.44	-	22.76	3.46	-
Parks and recreation	27.72	79.40	87.54	80.95	115.52	56.14	40.27
Housing and community development	35.56	5.50	5.06	22.49	20.42	13.86	12.74
Government administration:							
Financial administration	19.65	10.76	15.43	14.89	39.22	9.23	10.93
Judicial and legal	7.58	17.93	11.04	8.25	41.98	7.76	5.28
General public buildings	16.56	-	9.03	2.27	11.80	18.63	4.30
Other	22.73	25.85	39.03	9.42	18.13	26.22	10.80
Interest on general debt	154.92	94.55	40.57	11.48	136.18	35.84	40.85
General expenditure, n.e.c.	53.02	25.08	35.02	67.04	56.86	14.04	43.97
Utility and liquor store expenditure	144.17	98.37	135.09	1 006.27	237.61	3.27	186.85
Insurance trust expenditure	-	-	8.84	.32	26.59	3.41	-
Total debt outstanding	1 216.15	2 088.51	712.37	1 315.20	2 545.19	427.45	834.06
Long-term	1 183.84	2 088.51	712.37	1 304.38	2 545.19	427.45	834.06
Full faith and credit	529.06	910.27	665.11	85.77	686.88	102.01	411.74
Utility debt only	300.47	805.33	114.08	1 106.16	526.31	-	292.87
Long-term debt issued	640.44	472.95	123.23	49.53	249.11	-	96.62
Long-term debt retired	612.83	239.33	52.71	72.13	93.06	20.52	101.79
Cash and security holdings	690.53	1 516.14	769.43	592.67	2 914.72	549.74	528.51
Exhibit—City contribution to own retirement systems	.04	-	8.55	3.39	48.52	6.09	-

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1987-88—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Connecticut						Delaware—Wilmington
	Bridgeport	Hartford	New Haven	Norwalk	Stamford	Waterbury	
Population, 1986	141 859	137 977	123 445	77 224	101 081	102 303	69 692
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue	**1 892.49**	**2 970.56**	**2 182.70**	**1 829.43**	**2 434.94**	**1 652.76**	**1 551.34**
General revenue	1 892.49	2 802.42	2 092.75	1 746.43	2 236.66	1 450.32	1 332.71
Intergovernmental revenue	820.00	1 252.18	1 007.14	289.39	370.04	599.20	156.12
From Federal Government	42.78	197.45	42.47	.06	27.14	20.02	129.57
From State governments	777.22	1 054.72	964.66	287.88	342.90	579.18	26.55
From local governments	-	.01	-	1.45	-	-	-
General revenue from own sources	1 072.49	1 550.24	1 085.61	1 457.03	1 866.62	851.12	1 176.59
Taxes	834.24	1 156.53	790.10	1 311.07	1 699.46	730.27	569.62
Property	822.99	1 129.54	773.76	1 292.07	1 681.98	720.94	200.68
General sales	-	-	-	-	-	-	-
Selective sales	-	-	-	-	-	-	17.55
Income	-	-	-	-	-	-	319.13
Other	11.25	27.00	16.34	19.00	17.48	9.34	52.26
Current charges	220.69	213.54	248.88	41.55	83.36	88.73	449.15
Miscellaneous revenue	17.57	180.17	46.63	104.41	83.60	32.12	137.82
Utility and liquor store revenue	-	-	-	-	-	130.15	183.65
Insurance trust revenue	-	168.14	89.96	83.01	198.28	72.29	34.98
Expenditure	**2 128.41**	**2 791.65**	**2 167.65**	**2 012.22**	**2 325.71**	**1 777.76**	**1 755.71**
By character and object:							
Intergovernmental	29.75	89.80	27.23	12.87	16.64	16.34	-
To State governments	-	-	-	-	-	-	-
To local governments	29.75	89.80	27.23	12.87	16.64	16.34	-
Current operation	1 814.75	2 316.56	1 547.27	1 441.61	1 878.03	1 470.44	1 233.77
Capital outlay	106.73	179.18	405.31	397.48	246.93	120.90	283.78
Construction	99.92	133.75	200.33	335.56	77.40	99.18	265.78
Assistance and subsidies	67.30	66.40	-	20.18	19.66	1.81	-
Interest on debt	109.88	36.61	104.39	89.47	97.88	51.95	165.36
Insurance benefits and repayments	-	103.10	83.43	50.62	66.55	116.34	72.81
Exhibit—Salaries and wages	791.14	1 299.49	698.56	827.73	1 141.98	860.88	604.63
General expenditure	2 128.41	2 688.54	2 084.22	1 961.61	2 259.16	1 565.29	1 492.70
Current expenditure	2 021.68	2 509.36	1 678.90	1 564.13	2 012.23	1 462.96	1 208.92
Intergovernmental expenditure	29.75	89.80	27.23	12.87	16.64	16.34	-
Capital outlay	106.73	179.18	405.31	397.48	246.93	102.32	283.78
General expenditure by function:							
Education services:							
Education	726.20	1 105.02	752.15	780.82	850.66	741.46	-
Elementary and secondary education	726.20	1 105.02	752.15	780.82	850.66	741.46	-
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	22.30	27.87	16.75	23.09	41.80	11.36	.13
Social services and income maintenance:							
Public welfare	228.99	151.31	118.13	50.36	98.01	43.64	-
Hospitals	-	-	-	-	-	-	-
Health	32.07	35.52	15.97	27.94	43.71	15.70	-
Other	-	-	-	-	-	-	-
Transportation:							
Highways	27.21	100.54	81.45	69.94	114.53	51.47	17.25
Capital outlay	4.76	64.98	40.29	9.05	16.31	18.06	-
Air transportation	12.73	-	13.44	-	-	-	-
Parking facilities	2.67	3.23	42.44	13.86	11.33	7.67	25.63
Other	-	.10	-	2.27	-	-	274.42
Public safety:							
Police protection	155.04	189.13	138.77	101.50	143.06	108.33	284.52
Fire protection	140.86	130.32	147.20	79.66	134.96	108.47	142.68
Correction	-	-	-	-	-	-	-
Protective inspection and regulation	.56	16.06	10.17	5.50	9.05	2.80	15.25
Environment and housing:							
Natural resources	-	-	-	-	-	-	-
Sewerage	37.14	-	163.77	77.33	80.82	39.53	209.91
Capital outlay	-	-	106.67	24.02	40.56	6.54	61.92
Solid waste management	50.35	57.94	10.79	60.40	141.72	38.67	67.34
Parks and recreation	35.72	125.68	34.87	222.[illegible]	84.49	31.53	77.71
Housing and community development	42.11	173.91	153.21	30.69	59.63	19.11	30.66
Government administration:							
Financial administration	19.74	79.43	21.50	36.81	24.95	24.31	51.78
Judicial and legal	5.05	3.23	7.25	6.81	7.07	40.62	25.06
General public buildings	35.11	39.56	10.11	106.92	26.77	12.62	11.42
Other	18.42	21.41	19.60	23.26	17.32	16.69	51.86
Interest on general debt	109.88	36.61	104.39	89.47	97.88	31.04	126.13
General expenditure, n.e.c	426.23	369.67	222.24	152.87	271.40	218.26	80.94
Utility and liquor store expenditure	-	-	-	-	-	96.16	190.21
Insurance trust expenditure	-	103.10	83.43	50.62	66.55	116.34	72.81
Total debt outstanding	1 283.39	563.46	1 379.40	1 731.07	1 524.03	636.83	3 202.76
Long-term	1 091.65	563.46	1 379.40	1 593.81	1 375.63	539.43	3 202.76
Full faith and credit	1 091.65	563.46	930.66	1 593.81	1 375.63	539.43	1 644.66
Utility debt only	-	-	-	-	-	310.11	737.29
Long-term debt issued	-	59.79	-	64.75	-	1.42	351.83
Long-term debt retired	52.94	66.97	111.99	130.66	108.38	75.46	355.11
Cash and security holdings	178.64	2 901.27	1 385.52	1 470.20	1 646.55	728.26	2 296.23
Exhibit—City contribution to own retirement systems	-	93.39	77.32	79.11	88.16	52.20	41.51

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1987-88—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	District of Columbia—Washington	Florida					
		Clearwater	Fort Lauderdale	Gainesville	Hialeah	Hollywood	Jacksonville
Population, 1986	626 065	97 547	148 660	85 187	161 757	120 938	610 025
Date of end of fiscal year	9/30	9/30	9/30	9/30	9/30	9/30	9/30
Revenue	**6 241.07**	**1 143.86**	**1 243.54**	**1 962.20**	**659.92**	**821.26**	**1 853.96**
General revenue	5 829.07	796.18	848.14	698.58	458.61	657.63	936.73
Intergovernmental revenue	1 902.44	106.24	145.70	149.89	114.91	106.44	187.95
From Federal Government	1 838.37	11.36	66.55	79.00	39.61	10.54	59.32
From State governments	-	65.27	67.77	66.83	73.10	78.41	127.29
From local governments	64.08	29.61	11.39	4.06	2.19	17.49	1.34
General revenue from own sources	3 926.63	691.94	702.44	548.69	343.71	551.19	748.78
Taxes	3 290.93	301.14	442.85	189.01	257.98	311.49	301.55
Property	973.42	148.73	200.77	79.44	133.73	154.53	220.96
General sales	623.97	-	-	-	-	-	-
Selective sales	290.04	132.57	213.84	96.18	104.56	135.87	65.47
Income	1 188.90	-	-	-	-	-	-
Other	214.61	19.84	23.24	13.39	19.68	21.09	15.12
Current charges	338.33	264.76	126.71	197.44	33.01	144.15	151.79
Miscellaneous revenue	297.37	126.04	132.89	162.24	52.72	95.55	295.45
Utility and liquor store revenue	90.21	182.33	225.30	1 121.29	93.46	51.68	796.47
Insurance trust revenue	321.79	165.35	170.10	142.33	107.85	111.94	120.79
Expenditure	**6 449.23**	**953.87**	**1 057.83**	**1 985.35**	**570.29**	**660.96**	**2 072.57**
By character and object:							
Intergovernmental	187.65	-	-	-	-	-	11.69
To State governments	-	-	-	-	-	-	-
To local governments	187.65	-	-	-	-	-	11.69
Current operation	4 774.75	763.58	784.78	1 328.40	487.16	548.13	1 124.50
Capital outlay	592.42	128.05	164.47	322.23	27.70	64.96	547.02
Construction	482.32	126.37	154.22	317.55	17.40	54.97	479.39
Assistance and subsidies	171.88	-	-	-	-	-	2.71
Interest on debt	318.32	37.28	44.95	301.77	23.10	14.72	345.60
Insurance benefits and repayments	404.22	24.95	63.62	32.95	32.33	33.12	41.05
Exhibit—Salaries and wages	2 463.71	366.94	538.99	478.39	377.42	392.14	359.26
General expenditure	5 888.59	747.36	701.97	751.39	437.96	542.82	855.49
Current expenditure	5 362.02	646.20	659.53	687.48	424.83	517.86	715.52
Intergovernmental expenditure	187.65	-	-	-	-	-	11.69
Capital outlay	526.57	101.16	42.44	63.92	13.13	24.96	139.97
General expenditure by function:							
Education services:							
Education	963.17	-	-	-	-	-	.02
Elementary and secondary education	825.47	-	-	-	-	-	.02
Higher education	137.70	-	-	-	-	-	-
Other	-	-	..	-	-	-	-
Libraries	27.74	23.86		19.56	6.19	-	13.61
Social services and income maintenance:							
Public welfare	979.47	-	-	-	-	1.42	14.20
Hospitals	394.61	-	-	-	-	-	29.97
Health	281.62	-	-	6.44	-	-	14.97
Other	18.04	-	-	-	-	-	-
Transportation:							
Highways	224.84	103.79	31.03	49.44	14.44	49.45	67.94
Capital outlay	180.61	39.95	8.79	4.63	5.96	14.70	37.75
Air transportation	-	1.53	14.38	31.52	-	-	24.47
Parking facilities	2.17	13.37	12.32	-	-	8.16	2.78
Other	187.65	4.09	.09	-	-	-	43.72
Public safety:							
Police protection	369.69	124.10	225.35	118.21	121.37	152.16	90.50
Fire protection	142.54	55.89	84.56	69.79	72.97	91.71	67.10
Correction	406.91	-	-	-	-	2.98	31.19
Protective inspection and regulation	77.74	10.21	22.00	9.94	.70	12.62	6.64
Environment and housing:							
Natural resources	-	1.56	-	-	2.03	-	1.07
Sewerage	198.84	90.16	-	100.10	-	57.12	61.13
Capital outlay	66.19	22.27	-	38.64	-	-	24.45
Solid waste management	60.51	101.58	41.07	53.29	53.54	42.20	39.29
Parks and recreation	84.22	106.94	113.16	19.45	36.02	48.98	39.22
Housing and community development	324.42	8.00	12.01	-	6.79	2.65	48.40
Government administration:							
Financial administration	81.17	20.42	41.35	33.41	12.54	20.54	30.34
Judicial and legal	167.57	6.77	5.72	7.22	2.00	3.18	19.59
General public buildings	84.73	-	-	-	-	-	11.68
Other	60.01	14.74	11.93	22.59	15.25	10.96	9.71
Interest on general debt	316.18	25.08	28.91	125.62	21.02	7.47	147.58
General expenditure, n.e.c.	434.77	35.29	58.07	84.81	73.09	31.29	40.36
Utility and liquor store expenditure	156.42	181.55	292.24	1 201.00	100.00	85.01	1 176.03
Insurance trust expenditure	404.22	24.95	63.62	32.95	32.33	33.12	41.05
Total debt outstanding	4 528.76	805.56	940.87	4 217.83	309.11	282.83	6 303.47
Long-term	4 528.76	805.56	940.87	4 217.83	309.11	282.83	6 282.98
Full faith and credit	3 760.27	34.65	395.90	11.80	-	36.38	542.29
Utility debt only	31.80	348.29	195.08	1 845.07	36.85	136.94	4 170.99
Long-term debt issued	498.55	186.42	300.69	1 008.69	-	16.54	993.27
Long-term debt retired	297.76	30.28	31.72	158.16	1.36	19.29	998.54
Cash and security holdings	2 894.43	1 798.52	2 140.84	2 581.11	1 484.81	1 429.67	4 291.54
Exhibit—City contribution to own retirement systems	277.07	28.85	58.33	26.08	36.88	31.84	70.20

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1987-88—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Florida—Con.						Georgia	
	Miami	Miami Beach	Orlando	St. Petersburg	Tallahassee	Tampa	Albany	Atlanta
Population, 1986	373 939	95 002	145 942	239 477	119 479	277 583	84 952	421 911
Date of end of fiscal year	9/30	9/30	9/30	9/30	9/30	9/30	6/30	12/31
Revenue	**954.30**	**1 203.68**	**3 800.35**	**924.07**	**1 938.70**	**1 327.89**	**1 208.46**	**1 615.68**
General revenue	710.92	1 059.20	2 188.36	711.62	679.25	894.60	438.80	1 362.28
Intergovernmental revenue	144.82	103.27	354.25	94.46	156.71	151.18	118.42	271.36
From Federal Government	63.06	34.20	115.90	24.01	87.45	48.88	30.18	96.02
From State governments	70.03	68.98	160.21	69.36	67.75	88.91	14.56	24.63
From local governments	11.72	.09	78.14	1.10	1.50	13.39	73.68	150.70
General revenue from own sources	566.10	955.93	1 834.11	617.16	522.54	743.42	320.38	1 090.93
Taxes	420.56	651.54	372.83	270.54	129.64	323.56	146.57	445.60
Property	313.90	429.21	135.40	154.83	46.63	101.96	81.91	252.74
General sales	-	-	-	-	-	-	-	-
Selective sales	89.00	195.11	204.21	103.97	74.32	196.24	49.17	123.82
Income	-	-	-	-	-	-	-	-
Other	17.65	27.22	33.22	11.73	8.69	25.35	15.49	69.05
Current charges	104.76	97.08	767.77	152.13	242.80	277.46	107.43	429.87
Miscellaneous revenue	40.78	207.30	693.51	194.49	150.10	142.40	66.39	215.46
Utility and liquor store revenue	-	144.48	1 492.59	133.93	1 133.55	81.38	751.25	158.83
Insurance trust revenue	243.38	-	119.40	78.52	125.90	351.91	18.41	94.56
Expenditure	**883.28**	**1 240.88**	**4 645.68**	**1 024.08**	**1 611.76**	**1 154.85**	**1 225.02**	**1 330.70**
By character and object:								
Intergovernmental	.09	-	-	-	-	-	6.26	63.99
To State governments	-	-	-	-	-	-	-	13.40
To local governments	.09	-	-	-	-	-	6.26	50.60
Current operation	592.39	904.05	2 003.68	637.16	1 198.28	593.26	1 092.81	712.27
Capital outlay	156.18	248.36	2 105.84	221.67	329.12	316.45	99.50	301.39
Construction	114.41	235.15	2 006.32	217.42	315.86	292.90	55.86	191.49
Assistance and subsidies	-	-	-	-	-	-	-	-
Interest on debt	64.33	88.46	517.53	121.46	43.16	175.85	10.18	188.55
Insurance benefits and repayments	70.29	-	18.63	43.78	41.20	69.29	16.27	64.49
Exhibit—Salaries and wages	383.41	543.62	802.41	328.40	393.95	349.07	303.75	400.66
General expenditure	812.99	1 064.48	2 585.38	812.71	685.92	929.19	461.42	1 133.96
Current expenditure	656.81	855.00	1 258.12	627.90	524.29	645.91	407.67	676.08
Intergovernmental expenditure	.09	-	-	-	-	-	6.26	63.99
Capital outlay	156.18	209.48	1 327.25	184.82	161.63	283.27	73.76	257.87
General expenditure by function:								
Education services:								
Education	.07	-	-	-	-	-	-	50.60
Elementary and secondary education	-	-	-	-	-	-	-	50.60
Higher education	.07	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Libraries	-	-	.32	10.51	-	-	-	-
Social services and income maintenance:								
Public welfare	3.01	1.27	-	-	3.37	-	-	8.90
Hospitals	-	.20	-	-	-	-	-	-
Health	.56	3.82	-	-	1.20	.03	-	.17
Other	-	-	-	-	-	-	-	-
Transportation:								
Highways	48.63	57.74	141.15	70.25	120.01	58.40	19.71	55.08
Capital outlay	25.40	42.20	100.08	25.84	66.50	29.86	7.57	8.94
Air transportation	-	-	596.22	1.37	39.07	-	30.71	136.06
Parking facilities	23.85	37.30	45.34	23.29	1.05	45.71	-	-
Other	.70	-	-	.73	-	-	-	-
Public safety:								
Police protection	181.18	239.92	166.58	122.96	89.99	133.15	62.93	118.06
Fire protection	99.01	86.44	106.79	48.60	53.78	61.31	53.02	75.21
Correction	-	-	-	-	-	-	1.46	19.94
Protective inspection and regulation	6.78	14.21	16.27	9.33	7.26	10.23	3.74	8.01
Environment and housing:								
Natural resources	-	-	34.58	1.18	-	53.14	-	1.69
Sewerage	24.58	-	765.15	-	110.63	142.90	44.28	100.49
Capital outlay	24.58	-	563.45	-	38.15	83.78	3.52	54.61
Solid waste management	78.88	46.20	57.73	96.25	54.04	83.50	55.09	47.26
Parks and recreation	83.63	215.28	126.50	175.52	56.58	156.41	43.42	96.88
Housing and community development	64.80	17.05	11.39	26.47	9.38	25.19	23.80	43.94
Government administration:								
Financial administration	39.30	40.79	46.39	29.69	16.60	22.23	16.09	24.55
Judicial and legal	6.49	7.25	6.06	4.30	3.91	3.28	1.01	15.81
General public buildings	3.02	-	-	-	-	-	3.50	16.11
Other	25.28	19.54	11.84	8.53	17.35	6.30	25.46	15.95
Interest on general debt	64.33	88.15	252.72	109.10	22.98	97.99	1.08	171.35
General expenditure, n.e.c.	58.90	189.34	200.35	74.63	78.71	29.44	96.11	127.91
Utility and liquor store expenditure	-	176.40	2 041.67	167.58	884.64	156.37	727.33	132.25
Insurance trust expenditure	70.29	-	18.63	43.78	41.20	69.29	16.27	64.49
Total debt outstanding	1 300.93	1 228.08	8 417.84	1 516.50	1 803.46	2 265.23	160.55	2 737.27
Long-term	1 300.93	1 228.08	8 417.84	1 516.50	1 803.46	2 265.23	139.02	2 737.27
Full faith and credit	760.75	1 113.61	-	112.75	-	-	19.13	161.82
Utility debt only	-	5.37	4 577.67	138.12	1 096.07	922.47	139.02	169.48
Long-term debt issued	271.78	393.62	997.07	46.98	459.54	191.82	-	122.06
Long-term debt retired	8.12	370.88	489.75	24.12	7.67	39.72	12.12	310.14
Cash and security holdings	1 976.00	2 343.77	5 449.81	1 506.61	2 552.84	2 455.50	756.81	2 962.50
Exhibit—City contribution to own retirement systems	71.42	-	25.33	47.63	66.68	27.45	24.03	65.96

See footnotes at end of table.

Table 6. **Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1987-88**—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Georgia—Con.			Hawaii—Honolulu	Idaho—Boise City	Illinois	
	Columbus	Macon	Savannah			Aurora	Chicago
Population, 1986	180 177	118 419	146 798	816 722	108 388	85 349	3 009 528
Date of end of fiscal year	6/30	6/30	12/31	6/30	9/30	12/31	12/31
Revenue	**633.77**	**487.24**	**763.36**	**726.54**	**514.68**	**602.90**	**1 086.21**
General revenue	508.33	422.25	615.35	663.88	511.81	478.85	873.06
Intergovernmental revenue	151.92	164.65	167.92	126.43	96.31	91.18	235.03
From Federal Government	27.93	14.67	24.37	85.25	57.82	3.20	95.52
From State governments	27.55	5.33	26.95	40.61	38.04	87.98	136.39
From local governments	96.44	144.45	116.60	.57	.45	-	3.12
General revenue from own sources	356.41	257.60	447.43	537.45	415.50	387.67	638.03
Taxes	248.47	181.28	210.83	396.84	173.07	303.69	474.99
Property	128.04	74.04	104.41	316.93	153.07	155.81	168.11
General sales	-	-	-	-	-	102.33	87.97
Selective sales	80.00	83.52	82.50	48.88	9.60	34.59	173.87
Income	-	-	-	-	-	-	-
Other	40.43	23.72	23.92	31.04	10.40	10.97	45.04
Current charges	18.23	34.27	144.61	70.90	196.15	30.79	101.38
Miscellaneous revenue	89.72	42.05	91.98	69.71	46.28	53.18	61.65
Utility and liquor store revenue	84.92	8.38	97.80	62.66	2.87	75.76	62.35
Insurance trust revenue	40.53	56.61	50.21	-	-	48.30	150.80
Expenditure	**624.97**	**512.04**	**798.28**	**846.52**	**532.74**	**528.85**	**1 039.14**
By character and object:							
Intergovernmental	7.19	13.43	5.41	-	.17	-	18.91
To State governments	.60	-	-	-	-	-	4.60
To local governments	6.59	13.43	5.41	-	.17	-	14.31
Current operation	407.12	392.67	547.19	589.37	411.07	429.19	675.23
Capital outlay	162.41	78.11	178.69	197.19	105.13	38.32	190.03
Construction	111.62	56.39	119.69	145.68	71.60	25.87	175.70
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	34.89	13.12	55.10	59.95	16.38	38.83	58.94
Insurance benefits and repayments	13.36	14.71	11.89	-	-	22.51	96.03
Exhibit – Salaries and wages	193.52	212.67	251.33	280.94	237.04	224.90	469.27
General expenditure	438.39	487.24	657.92	668.24	516.65	417.25	890.62
Current expenditure	367.31	409.13	512.82	534.80	411.90	394.66	710.44
Intergovernmental expenditure	7.19	13.43	5.41	-	.17	-	18.91
Capital outlay	71.07	78.11	145.10	133.43	104.75	22.59	180.18
General expenditure by function:							
Education services:							
Education	-	-	-	-	-	-	11.44
Elementary and secondary education	-	-	-	-	-	-	11.44
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	-	-	-	-	13.05	18.66	12.15
Social services and income maintenance:							
Public welfare	2.87	-	4.91	-	-	-	29.28
Hospitals	21.24	-	-	-	-	-	-
Health	5.20	-	-	7.02	-	1.73	23.64
Other	-	-	-	-	-	-	-
Transportation:							
Highways	36.60	38.36	12.72	62.42	3.52	68.05	83.51
Capital outlay	19.27	11.81	.13	15.93	.30	17.36	50.57
Air transportation	16.54	33.85	48.58	-	36.57	3.15	132.49
Parking facilities	.12	-	7.98	.01	13.65	2.85	-
Other	-	5.44	-	-	-	-	10.37
Public safety:							
Police protection	78.76	92.87	98.16	100.48	88.35	93.14	182.02
Fire protection	43.39	87.49	50.22	40.47	70.68	54.12	67.80
Correction	23.51	2.52	5.41	-	-	-	-
Protective inspection and regulation	2.55	5.35	7.47	5.08	8.93	7.83	7.20
Environment and housing:							
Natural resources	-	-	-	3.26	-	-	-
Sewerage	-	-	57.34	63.82	95.69	-	19.99
Capital outlay	-	-	18.09	23.53	57.27	-	8.23
Solid waste management	26.28	32.01	53.12	57.37	41.32	16.66	37.99
Parks and recreation	23.84	57.96	51.17	65.51	39.81	23.67	13.18
Housing and community development	19.46	24.27	18.93	35.85	48.06	5.17	55.88
Government administration:							
Financial administration	9.42	4.53	22.38	27.08	22.83	9.43	19.20
Judicial and legal	18.73	3.74	6.80	13.61	8.98	4.42	4.61
General public buildings	9.07	8.03	-	18.79	2.82	2.38	13.46
Other	25.27	32.28	27.76	20.04	6.21	6.90	10.01
Interest on general debt	10.87	12.35	33.11	58.57	16.38	37.11	55.50
General expenditure, n.e.c.	64.65	46.78	153.86	86.86	23.80	61.99	100.87
Utility and liquor store expenditure	173.22	10.08	128.47	178.28	16.09	89.09	52.49
Insurance trust expenditure	13.36	14.71	11.89	-	-	22.51	96.03
Total debt outstanding	450.62	281.16	787.31	623.00	208.02	543.65	1 068.11
Long-term	450.62	281.16	787.31	623.00	111.37	543.65	1 068.11
Full faith and credit	43.20	129.79	114.48	611.58	-	155.36	343.71
Utility debt only	306.12	20.65	298.16	43.80	-	32.98	61.92
Long-term debt issued	-	74.23	47.68	72.68	-	3.51	147.82
Long-term debt retired	28.09	13.91	12.07	26.10	7.30	56.19	95.38
Cash and security holdings	451.57	744.13	1 124.96	378.17	227.07	1 039.58	1 645.14
Exhibit—City contribution to own retirement systems	4.07	22.61	16.45	-	-	22.84	64.27

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1987-88—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Illinois—Con.					Indiana	
	Decatur	Joliet	Peoria	Rockford	Springfield	Evansville	Fort Wayne
Population, 1986	90 363	76 014	110 288	135 759	100 294	129 480	172 896
Date of end of fiscal year	4/30	12/31	12/31	12/31	2/28	12/31	12/31
Revenue	**536.39**	**832.94**	**678.64**	**600.45**	**1 484.06**	**528.99**	**472.65**
General revenue	395.67	675.18	617.88	465.73	536.46	462.84	386.44
Intergovernmental revenue	91.65	96.32	205.84	133.69	81.43	164.01	106.41
From Federal Government	26.83	33.39	119.70	39.08	14.29	50.80	18.33
From State governments	64.83	62.94	86.15	85.39	67.14	103.00	81.81
From local governments	-	-	-	9.21	-	10.22	6.27
General revenue from own sources	304.02	578.85	412.04	332.04	455.03	298.83	280.03
Taxes	195.40	300.66	313.39	253.01	306.10	145.11	156.04
Property	62.98	118.47	154.23	134.05	74.51	140.54	155.12
General sales	88.78	147.29	118.72	85.78	203.84	-	-
Selective sales	39.06	13.59	29.29	10.03	12.66	-	-
Income	-	-	-	-	-	-	-
Other	4.58	21.31	11.15	23.15	15.09	4.57	.92
Current charges	8.40	52.96	22.61	32.88	45.20	114.88	81.25
Miscellaneous revenue	100.22	225.23	76.04	46.14	103.74	38.83	42.74
Utility and liquor store revenue	92.70	105.20	-	62.16	893.83	61.32	83.58
Insurance trust revenue	48.02	52.56	60.76	72.56	53.76	4.83	2.63
Expenditure	**671.24**	**709.32**	**612.22**	**574.58**	**1 398.53**	**574.80**	**558.33**
By character and object:							
Intergovernmental	-	-	-	2.33	9.37	1.48	-
To State governments	-	-	-	1.95	-	1.12	-
To local governments	-	-	-	.38	9.37	.36	-
Current operation	288.16	468.96	459.13	379.05	1 040.74	437.43	424.84
Capital outlay	288.19	29.71	46.21	126.95	194.52	53.59	64.54
Construction	248.35	29.71	43.03	69.93	192.02	47.31	48.50
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	79.63	186.51	73.55	37.68	133.32	26.72	30.98
Insurance benefits and repayments	15.25	24.13	33.32	28.57	20.58	56.57	37.97
Exhibit—Salaries and wages	170.15	262.19	194.92	194.68	441.25	215.03	220.29
General expenditure	361.83	592.60	578.89	455.44	472.84	463.62	410.03
Current expenditure	280.16	562.90	532.69	368.97	445.47	416.33	352.58
Intergovernmental expenditure	-	-	-	2.33	9.37	1.48	-
Capital outlay	81.67	29.71	46.21	86.47	27.37	47.28	57.46
General expenditure by function:							
Education services:							
Education	-	-	-	-	-	-	-
Elementary and secondary education	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	21.65	11.70	23.53	25.54	19.37	3.05	-
Social services and income maintenance:							
Public welfare	-	-	3.81	25.56	-	-	-
Hospitals	-	-	-	-	-	-	-
Health	-	-	.83	.23	25.86	12.03	3.36
Other	-	-	-	-	-	-	-
Transportation:							
Highways	84.37	80.04	99.35	110.15	52.16	43.28	45.13
Capital outlay	54.24	15.83	27.38	69.08	7.01	.40	20.34
Air transportation	-	-	-	-	-	53.94	-
Parking facilities	4.66	4.87	9.53	4.76	5.60	2.82	4.75
Other	-	-	-	-	-	.08	-
Public safety:							
Police protection	63.86	87.97	86.35	87.50	82.86	62.07	71.48
Fire protection	44.31	58.15	61.04	69.23	74.69	54.83	42.88
Correction	-	-	-	-	-	-	-
Protective inspection and regulation	5.06	2.99	7.92	6.28	4.86	2.48	-
Environment and housing:							
Natural resources	-	-	-	-	-	-	.05
Sewerage	19.00	27.51	6.99	-	7.33	78.45	78.62
Capital outlay	14.65	-	-	-	-	.74	7.61
Solid waste management	2.09	15.75	34.00	29.11	-	-	-
Parks and recreation	.87	1.50	-	-	12.93	29.37	35.95
Housing and community development	19.19	34.70	52.75	16.04	33.83	31.83	19.05
Government administration:							
Financial administration	8.05	9.01	8.84	10.33	18.11	3.46	9.10
Judicial and legal	2.30	4.54	4.83	5.75	8.26	2.05	1.16
General public buildings	2.35	3.20	10.89	2.72	-	2.05	-
Other	6.89	12.75	45.32	12.59	26.02	4.46	9.76
Interest on general debt	53.61	168.30	73.55	27.91	55.50	24.57	22.15
General expenditure, n.e.c.	23.57	69.65	49.37	21.75	45.37	52.80	66.60
Utility and liquor store expenditure	294.16	92.59	-	90.57	905.11	54.61	110.33
Insurance trust expenditure	15.25	24.13	33.32	28.57	20.58	56.57	37.97
Total debt outstanding	1 173.05	2 457.24	1 152.48	430.11	2 074.02	366.15	553.03
Long-term	1 173.05	2 457.24	1 143.42	430.11	2 074.02	366.15	553.03
Full faith and credit	190.23	671.15	549.82	237.20	90.25	113.26	197.40
Utility debt only	485.82	222.66	-	108.22	1 235.24	21.28	152.58
Long-term debt issued	22.13	117.87	-	.59	143.12	52.59	37.71
Long-term debt retired	46.20	288.97	36.36	26.13	169.47	79.11	18.05
Cash and security holdings	1 792.98	2 822.48	1 533.95	964.86	1 720.61	208.24	230.85
Exhibit—City contribution to own retirement systems	16.52	25.32	17.54	20.57	29.15	29.46	27.58

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1987-88—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Indiana—Con.				Iowa			
	Gary	Hammond	Indianapolis	South Bend	Cedar Rapids	Davenport	Des Moines	Sioux City
Population, 1986	136 786	86 381	719 820	107 190	108 365	98 747	192 064	79 589
Date of end of fiscal year	12/31	12/31	12/31	12/31	6/30	6/30	6/30	6/30
Revenue	**517.25**	**773.85**	**976.36**	**809.25**	**975.39**	**789.93**	**1 102.85**	**854.95**
General revenue	516.06	700.29	957.34	483.03	844.97	753.00	964.97	766.32
Intergovernmental revenue	190.77	215.77	319.89	144.81	157.06	152.31	225.04	145.77
From Federal Government	85.03	94.16	78.29	22.74	57.52	30.84	141.86	50.31
From State governments	105.73	121.60	236.86	122.06	97.37	120.13	83.16	75.80
From local governments	.01	-	4.74	-	2.17	1.35	.02	19.66
General revenue from own sources	325.29	484.53	637.44	338.22	687.91	600.69	739.93	620.55
Taxes	207.17	314.41	397.77	205.78	302.28	289.62	352.58	337.26
Property	203.77	308.19	326.32	201.18	287.13	271.74	324.32	252.89
General sales	-	-	-	-	-	-	-	57.61
Selective sales	-	-	21.12	-	8.34	8.41	22.69	23.11
Income	-	-	37.80	-	-	-	-	-
Other	3.40	6.22	12.54	4.61	6.81	9.47	5.57	3.66
Current charges	56.92	110.82	187.73	87.45	195.16	103.52	193.95	122.29
Miscellaneous revenue	61.20	59.30	51.93	44.96	190.46	207.55	193.39	161.00
Utility and liquor store revenue	-	71.88	11.07	122.83	64.12	3.48	79.44	59.92
Insurance trust revenue	1.19	1.66	7.95	3.39	66.30	33.45	58.43	28.71
Expenditure	**582.86**	**794.95**	**993.32**	**711.18**	**847.86**	**817.40**	**1 085.01**	**727.30**
By character and object:								
Intergovernmental	-	-	10.94	-	-	12.19	-	1.42
To State governments	-	-	9.88	-	-	-	-	-
To local governments	-	-	1.06	-	-	12.19	-	1.42
Current operation	459.51	509.19	679.95	569.39	560.62	529.91	584.09	498.85
Capital outlay	14.05	216.53	173.27	78.47	180.36	77.64	333.54	99.11
Construction	4.37	174.60	132.18	51.44	158.29	65.19	309.33	65.46
Assistance and subsidies	-	-	41.07	-	-	-	-	-
Interest on debt	73.51	47.43	55.54	22.22	87.82	181.54	142.70	103.48
Insurance benefits and repayments	15.79	21.81	32.55	41.10	19.05	16.11	24.68	24.44
Exhibit—Salaries and wages	141.48	266.48	326.33	205.52	286.44	206.25	279.05	237.63
General expenditure	546.66	576.71	926.51	555.88	739.70	777.55	974.24	640.79
Current expenditure	532.80	462.42	756.95	486.94	579.98	700.18	666.01	543.42
Intergovernmental expenditure	-	-	10.94	-	-	12.19	-	1.42
Capital outlay	13.86	114.30	169.56	68.94	159.73	77.37	308.23	97.36
General expenditure by function:								
Education services:								
Education	-	-	.95	-	-	-	-	-
Elementary and secondary education	-	-	.95	-	-	-	-	-
Higher education	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	21.04	16.40	18.26	39.94
Social services and income maintenance:								
Public welfare	.20	-	69.72	-	-	.05	-	-
Hospitals	-	-	130.43	-	-	-	-	-
Health	10.03	6.07	35.92	4.29	42.48	11.77	.62	1.81
Other	-	-	-	-	-	-	-	-
Transportation:								
Highways	60.70	54.47	56.45	48.99	125.20	85.63	152.82	98.10
Capital outlay	3.57	15.66	11.78	2.02	57.63	37.85	69.83	39.36
Air transportation	-	-	66.52	-	35.06	1.85	50.43	14.89
Parking facilities	-	-	1.49	5.87	9.51	7.71	10.48	7.22
Other	1.33	-	-	-	-	24.57	-	-
Public safety:								
Police protection	42.26	73.06	104.00	76.51	72.08	76.56	93.06	85.24
Fire protection	43.31	60.28	38.77	55.36	61.29	59.55	60.84	66.25
Correction	-	-	19.67	-	-	-	2.21	1.42
Protective inspection and regulation	-	-	5.39	.35	-	13.51	21.08	.90
Environment and housing:								
Natural resources	-	-	12.93	-	-	-	-	-
Sewerage	46.59	161.25	116.97	66.93	79.96	49.26	203.92	65.69
Capital outlay	-	51.94	56.30	3.28	29.04	8.19	172.29	18.91
Solid waste management	4.75	15.91	19.13	9.75	30.91	17.02	20.71	19.10
Parks and recreation	29.51	32.09	23.29	64.33	85.40	50.20	56.65	36.84
Housing and community development	28.06	31.67	35.35	42.49	35.24	48.15	89.45	57.52
Government administration:								
Financial administration	35.23	-	22.61	26.34	5.60	9.11	14.61	10.47
Judicial and legal	6.39	6.37	28.61	2.76	2.86	4.35	6.09	4.12
General public buildings	2.62	6.38	8.26	2.13	-	9.61	7.75	4.57
Other	13.33	12.55	15.97	5.32	11.30	6.66	12.98	7.74
Interest on general debt	73.51	45.92	53.96	21.74	87.82	181.54	139.63	102.05
General expenditure, n.e.c.	148.85	70.70	60.11	122.74	33.95	103.85	12.66	16.91
Utility and liquor store expenditure	.40	196.43	34.26	114.20	89.11	23.74	86.06	62.07
Insurance trust expenditure	15.79	21.81	32.55	41.10	19.06	16.11	24.68	24.44
Total debt outstanding	956.29	630.90	850.49	317.27	982.73	2 362.62	1 747.62	1 250.12
Long-term	956.29	630.90	850.49	317.27	982.73	2 362.62	1 747.62	1 250.12
Full faith and credit	255.44	490.62	625.58	232.21	258.85	586.83	721.01	389.12
Utility debt only	-	30.68	18.03	4.57	-	-	28.90	19.63
Long-term debt issued	-	57.86	135.75	63.08	-	89.42	228.83	43.22
Long-term debt retired	79.06	52.52	47.19	32.28	75.06	82.74	216.51	117.81
Cash and security holdings	778.63	346.31	604.37	133.61	1 854.94	2 416.51	2 083.03	1 463.68
Exhibit—City contribution to own retirement systems	16.47	10.03	23.99	17.86	13.81	18.70	27.96	9.79

See footnotes at end of table.

Table 6. **Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1987-88**—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Kansas				Kentucky		Louisiana	
	Kansas City	Overland Park	Topeka	Wichita	Lexington-Fayette	Louisville	Baton Rouge	Kenner
Population, 1986	162 065	96 511	118 583	288 065	213 649	287 463	369 249	75 713
Date of end of fiscal year	12/31	12/31	12/31	12/31	6/30	6/30	12/31	6/30
Revenue	**1 005.10**	**467.64**	**815.19**	**1 104.42**	**870.80**	**892.65**	**924.55**	**397.91**
General revenue	1 005.10	467.64	728.36	911.69	806.50	663.02	834.85	392.02
Intergovernmental revenue	278.91	75.07	82.59	181.44	176.98	146.41	110.24	222.58
From Federal Government	103.41	9.58	22.65	26.74	104.20	128.23	50.61	17.84
From State governments	38.95	31.23	42.22	57.96	71.01	18.18	59.13	7.38
From local governments	136.55	34.26	17.73	96.75	1.77	-	.51	197.35
General revenue from own sources	726.19	392.57	645.77	730.45	629.51	516.61	724.61	169.44
Taxes	259.53	308.52	314.91	220.29	400.58	369.14	410.38	89.84
Property	210.77	93.98	159.10	139.74	73.90	113.11	154.11	53.11
General sales	32.22	161.68	110.34	-	-	-	197.36	-
Selective sales	15.49	42.27	40.44	68.47	67.74	59.74	36.74	16.50
Income	-	-	-	-	253.63	209.65	-	-
Other	1.05	10.59	5.03	12.09	5.31	6.63	22.17	20.23
Current charges	89.85	24.36	113.18	152.51	146.58	60.01	164.98	58.75
Miscellaneous revenue	376.81	59.68	217.68	357.65	82.35	67.46	149.25	20.86
Utility and liquor store revenue	-	-	86.83	64.55	5.86	176.33	7.42	-
Insurance trust revenue	-	-	-	127.97	58.44	53.29	82.29	5.89
Expenditure	**1 124.82**	**472.46**	**995.57**	**893.24**	**939.05**	**945.27**	**874.10**	**431.11**
By character and object:								
Intergovernmental	-	1.88	1.80	-	-	-	-	-
To State governments	-	1.88	.04	-	-	-	-	-
To local governments	-	-	1.75	-	-	-	-	-
Current operation	471.22	285.69	586.93	421.47	543.17	637.88	554.23	329.65
Capital outlay	331.80	151.22	192.40	106.83	265.22	144.26	150.35	71.45
Construction	309.12	126.34	141.72	106.27	137.93	144.26	134.23	63.25
Assistance and subsidies	-	-	-	-	-	-	-	-
Interest on debt	321.80	33.69	214.45	325.36	107.50	135.90	128.80	26.01
Insurance benefits and repayments	-	-	-	37.58	23.17	27.21	40.72	4.00
Exhibit—Salaries and wages	250.68	112.85	279.73	196.71	348.90	319.81	279.24	186.24
General expenditure	1 124.82	472.46	803.97	701.61	876.91	732.78	818.67	427.11
Current expenditure	793.02	321.25	716.86	602.73	632.12	635.15	670.13	355.66
Intergovernmental expenditure	-	1.88	1.80	-	-	-	-	-
Capital outlay	331.80	151.22	87.11	98.88	244.79	97.63	148.54	71.45
General expenditure by function:								
Education services:								
Education	-	-	-	-	-	-	-	-
Elementary and secondary education	-	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Libraries	-		-	13.24	19.34	10.55	16.13	-
Social services and income maintenance:								
Public welfare	-	5.87	-	-	24.73	10.56	3.11	3.38
Hospitals	-	-	-	-	-	10.06	42.64	-
Health	4.15	1.75	29.43	9.70	41.03	3.29	13.51	.61
Other	-	-	-	-	-	-	-	-
Transportation:								
Highways	270.63	187.23	102.80	87.48	47.04	22.34	39.06	29.96
Capital outlay	232.15	113.79	47.52	49.09	3.66	-	4.80	3.94
Air transportation	-	-	-	72.10	22.25	-	16.28	-
Parking facilities	3.76	-	9.64	-	23.42	5.66	1.36	-
Other	6.20	-	-	-	-	-	-	-
Public safety:								
Police protection	109.07	71.55	104.08	57.97	79.51	119.06	79.81	75.52
Fire protection	105.80	43.72	78.04	39.23	80.82	65.37	44.70	30.60
Correction	-	-	-	.81	19.19	-	32.57	3.57
Protective inspection and regulation	5.36	-	5.21	7.54	4.00	12.53	5.92	11.12
Environment and housing:								
Natural resources	-	-	-	-	-	-	-	-
Sewerage	126.99	-	63.90	56.09	137.53	-	125.80	70.45
Capital outlay	60.51	-	14.13	35.04	103.62	-	95.38	9.65
Solid waste management	9.42	-	.05	3.50	36.71	52.61	26.91	18.12
Parks and recreation	18.98	50.96	56.68	38.49	37.69	34.77	37.61	74.58
Housing and community development	25.00	4.30	55.51	26.68	50.31	99.73	43.55	11.36
Government administration:								
Financial administration	14.75	15.35	5.77	6.42	10.44	26.97	24.05	7.37
Judicial and legal	6.79	11.22	6.06	6.26	8.88	8.82	54.45	7.54
General public buildings	35.20	15.77	7.56	5.92	49.80	26.96	14.29	-
Other	17.55	31.05	37.16	4.69	51.18	6.64	9.11	18.42
Interest on general debt	321.80	33.69	204.34	317.95	107.50	81.80	128.79	26.01
General expenditure, n.e.c.	43.38	.01	37.75	35.54	25.55	132.85	57.01	38.50
Utility and liquor store expenditure	-	-	191.60	64.04	38.98	185.26	14.71	-
Insurance trust expenditure	-	-	-	37.58	23.17	27.21	40.72	4.00
Total debt outstanding	7 145.48	537.51	2 824.27	3 169.18	1 934.84	2 206.14	1 821.92	430.96
Long-term	6 927.31	471.20	2 797.33	3 084.67	1 934.84	2 206.14	1 816.24	430.96
Full faith and credit	547.16	235.72	631.88	906.90	-	64.74	116.22	430.96
Utility debt only	-	-	167.74	76.55	-	945.41	.32	-
Long-term debt issued	3 332.61	61.13	294.06	178.78	144.91	12.23	349.55	171.70
Long-term debt retired	469.72	35.91	262.15	804.10	33.77	74.22	129.46	18.24
Cash and security holdings	6 811.75	429.08	2 293.69	2 860.78	1 341.16	1 300.28	2 413.99	378.19
Exhibit—City contribution to own retirement systems	-	-	-	39.70	18.90	5.80	23.73	1.77

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1987-88—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Louisiana—Con.						Massachusetts	
	Lafayette	New Orleans	Shreveport	Terrebonne Parish Consolidated Government	Maine—Portland	Maryland—Baltimore	Boston	Brockton
Population, 1988	89 832	554 479	220 378	101 561	62 666	752 803	573 604	93 872
Date of end of fiscal year	10/31	12/31	12/31	6/30	12/31	6/30	6/30	6/30
Revenue	**2 696.60**	**1 151.97**	**689.07**	**1 381.29**	**1 686.24**	**2 319.11**	**2 615.49**	**1 378.66**
General revenue	847.73	1 007.75	600.85	1 050.79	1 686.24	2 097.47	2 432.98	1 254.19
Intergovernmental revenue	55.20	172.85	106.89	155.11	397.54	1 055.77	1 142.96	732.07
From Federal Government	37.99	119.73	39.36	46.03	81.24	175.17	62.95	11.42
From State governments	14.53	53.10	64.54	107.73	311.73	841.31	1 071.01	720.65
From local governments	2.68	.02	2.99	1.35	4.56	39.29	9.01	-
General revenue from own sources	792.52	834.89	493.96	895.68	1 286.71	1 041.70	1 290.02	522.12
Taxes	327.11	453.07	333.49	350.02	895.06	774.91	895.79	436.30
Property	52.80	197.91	134.35	154.76	867.14	513.69	803.82	425.12
General sales	237.45	145.90	161.75	183.89	-	-	-	-
Selective sales	9.22	73.23	18.62	2.07	-	48.93	54.39	2.00
Income	-	-	-	-	-	166.67	-	-
Other	27.64	36.03	18.77	9.29	27.93	45.63	37.58	9.17
Current charges	148.11	244.01	74.84	460.06	328.06	119.98	233.15	66.74
Miscellaneous revenue	317.30	137.81	85.64	85.60	65.59	146.81	161.07	19.08
Utility and liquor store revenue	1 833.71	96.25	62.31	330.31	-	56.12	59.43	47.17
Insurance trust revenue	15.16	47.97	25.90	.19	-	165.52	123.08	77.30
Expenditure	**2 719.34**	**1 141.53**	**849.56**	**1 315.06**	**1 605.38**	**2 006.21**	**2 598.99**	**1 378.73**
By character and object:								
Intergovernmental[1]	6.10	1.47	.28	109.33	68.62	.16	173.84	24.57
To State governments	-	-	-	-	-	-	55.76	.82
To local governments	6.10	1.47	.28	109.33	68.62	.16	118.08	23.75
Current operation	1 864.87	686.85	448.20	985.73	1 241.02	1 432.92	1 836.76	1 213.70
Capital outlay	419.05	247.99	289.58	119.10	198.98	377.18	231.04	36.70
Construction	238.91	228.02	269.90	104.55	171.99	344.46	206.88	16.10
Assistance and subsidies	-	-	-	-	-	-	2.72	-
Interest on debt	412.56	158.13	86.15	100.20	96.77	110.82	87.65	23.72
Insurance benefits and repayments	16.76	47.10	25.34	.70	-	85.13	266.98	80.05
Exhibit—Salaries and wages	285.50	356.72	300.65	399.12	771.98	926.71	1 135.43	861.39
General expenditure	949.10	1 003.11	669.70	1 011.19	1 605.38	1 855.03	2 292.82	1 252.48
Current expenditure	713.92	781.44	452.65	922.52	1 406.41	1 498.08	2 084.24	1 226.80
Intergovernmental expenditure	6.10	1.47	.28	109.33	68.62	.16	173.84	24.57
Capital outlay	235.18	221.67	217.05	88.67	198.98	356.95	208.57	25.68
General expenditure by function:								
Education services:								
Education	-	-	-	109.33	603.39	569.49	688.90	648.69
Elementary and secondary education	-	-	-	109.33	603.39	538.36	688.90	648.69
Higher education	-	-	-	-	-	31.13	-	-
Other	-	-	-	-	-	-	-	-
Libraries	-	8.48	-	7.72	21.72	18.10	40.29	11.42
Social services and income maintenance:								
Public welfare	2.47	30.29	.09	2.41	55.07	.73	4.01	9.21
Hospitals	-	-	-	331.56	81.54	-	265.05	-
Health	-	16.83	.03	23.05	14.55	57.12	13.53	5.12
Other	-	-	-	-	-	-	-	-
Transportation:								
Highways	204.80	73.64	114.05	64.07	152.30	211.73	86.79	54.69
Capital outlay	172.89	51.33	77.56	.58	72.48	162.58	37.71	7.07
Air transportation	-	58.91	59.95	9.80	45.02	-	-	-
Parking facilities	1.22	6.62	-	-	11.11	25.25	12.97	-
Other	-	1.67	-	-	60.96	.18	78.89	12.46
Public safety:								
Police protection	76.63	93.37	64.68	65.33	83.89	183.15	215.00	99.69
Fire protection	41.33	52.33	66.21	25.23	84.14	91.34	135.82	107.63
Correction	1.11	5.34	-	4.82	-	46.82	34.59	-
Protective inspection and regulation	-	12.10	4.63	-	4.42	5.22	18.24	1.86
Environment and housing:								
Natural resources	-	-	-	-	-	-	-	2.83
Sewerage	58.56	130.44	56.14	47.31	88.52	103.95	102.31	27.24
Capital outlay	9.86	68.47	27.82	30.44	22.77	39.82	40.15	2.03
Solid waste management	44.19	30.50	20.20	44.80	19.07	40.50	60.81	39.03
Parks and recreation	70.62	59.85	45.42	25.70	28.09	76.65	53.28	14.03
Housing and community development	51.33	103.18	13.70	16.48	33.54	66.29	101.79	10.97
Government administration:								
Financial administration	45.26	26.50	50.39	18.16	25.01	56.85	49.41	20.11
Judicial and legal	12.38	41.46	8.33	16.89	5.70	31.92	14.96	4.66
General public buildings	4.25	30.84	31.23	9.20	7.71	17.78	15.38	21.32
Other	19.34	18.04	7.91	19.05	15.93	13.49	11.92	8.10
Interest on general debt	221.24	150.50	45.99	86.96	96.77	108.00	87.06	19.57
General expenditure, n.e.c.	94.34	52.21	80.74	83.21	66.96	130.45	201.82	133.84
Utility and liquor store expenditure	1 753.47	91.32	154.52	303.18	-	66.05	39.19	46.20
Insurance trust expenditure	16.76	47.10	25.34	.70	-	85.13	266.98	80.05
Total debt outstanding	5 754.76	1 855.39	1 580.88	1 347.29	1 093.16	1 631.17	1 311.11	291.03
Long-term	5 754.76	1 814.54	1 580.88	1 347.29	1 093.16	1 444.97	1 311.11	263.07
Full faith and credit	1 477.21	834.37	612.19	106.86	1 077.91	351.18	918.74	263.07
Utility debt only	3 049.57	52.86	547.49	368.94	-	53.49	15.60	54.38
Long-term debt issued	1 317.24	315.76	85.16	-	-	6.18	41.13	-
Long-term debt retired	1 408.96	87.66	133.17	78.17	97.64	130.61	93.36	45.81
Cash and security holdings	2 929.92	1 868.40	1 471.38	1 096.39	490.54	3 036.14	2 299.36	544.24
Exhibit—City contribution to own retirement systems	7.81	42.02	14.92	-	-	38.56	123.95	71.27

See footnotes at end of table.

Table 6. **Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1987-88**—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Massachusetts—Con.						
	Cambridge	Fall River	Lowell	Lynn	New Bedford	Newton	Quincy
Population, 1986	91 262	90 416	92 882	78 562	98 453	82 139	82 634
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue	**2 577.39**	**1 394.13**	**1 346.33**	**1 757.99**	**1 408.50**	**1 892.74**	**2 290.22**
General revenue	2 385.59	1 307.28	1 257.35	1 589.18	1 313.12	1 509.92	2 162.48
Intergovernmental revenue	666.88	922.45	659.89	830.82	881.52	260.67	619.03
From Federal Government	42.26	101.44	25.57	67.91	58.30	27.98	74.06
From State governments	624.62	820.83	634.32	760.95	823.22	232.07	544.03
From local governments	-	.18	-	1.96	-	.63	.94
General revenue from own sources	1 718.71	384.83	597.46	758.36	431.60	1 249.25	1 543.44
Taxes	1 050.09	283.94	473.39	535.34	368.17	1 136.61	713.36
Property	977.12	278.78	466.32	522.47	362.34	1 113.71	695.52
General sales	-	-	-	-	-	-	-
Selective sales	26.60	-	-	.74	-	-	-
Income	-	-	-	-	-	-	-
Other	46.36	5.17	7.06	12.13	5.83	22.90	17.84
Current charges	632.29	66.77	83.57	144.50	48.25	61.92	787.70
Miscellaneous revenue	36.33	34.12	40.50	78.52	15.18	50.72	42.38
Utility and liquor store revenue	60.82	32.07	42.09	92.67	53.84	59.45	54.11
Insurance trust revenue	130.97	54.78	46.90	76.14	41.54	123.38	73.64
Expenditure	**2 542.75**	**1 345.95**	**1 391.79**	**1 720.90**	**1 299.12**	**1 713.34**	**2 680.18**
By character and object:							
Intergovernmental	52.88	10.33	41.05	20.49	21.32	60.80	86.93
To State governments	36.66	1.34	1.16	1.06	1.34	16.81	48.97
To local governments	16.22	8.99	39.89	19.44	19.98	43.99	37.96
Current operation	1 930.18	1 080.43	1 135.90	1 368.88	1 090.62	1 352.97	1 941.19
Capital outlay	356.19	119.92	86.20	145.62	55.93	163.38	421.32
Construction	109.36	77.05	39.82	118.09	19.42	132.88	385.13
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	44.71	14.49	43.52	41.67	18.96	8.66	85.58
Insurance benefits and repayments	158.78	120.78	85.12	144.23	112.28	127.53	125.17
Exhibit—Salaries and wages	1 175.87	724.68	736.87	838.36	649.77	1 013.92	1 057.65
General expenditure	2 342.35	1 175.43	1 273.21	1 487.44	1 152.40	1 527.6[illegible]	2 502.46
Current expenditure	1 986 [illegible]	1 070.30	1 187.68	1 341.82	1 099.71	1 387.78	2 084.74
Intergovernmental expenditure	52.88	10.33	41.05	20.49	21.32	60.80	86.93
Capital outlay	356.19	105.14	85.53	145.62	52.69	139.82	417.72
General expenditure by function:							
Education services:							
Education	667.86	510.00	607.82	586.06	605.44	674.62	612.21
Elementary and secondary education	667.86	510.00	607.82	586.06	605.44	674.62	559.21
Higher education	-	-	-	-	-	-	52.99
Other	-	-	-	-	-	-	-
Libraries	22.21	9.95	6.80	11.84	14.55	19.50	19.62
Social services and income maintenance:							
Public welfare	69.99	9.61	8.06	57.71	8.78	1.02	3.38
Hospitals	391.48	3.79	-	-	-	-	1 009.22
Health	4.83	25.29	11.34	8.95	19.26	9.67	5.02
Other	-	-	-	-	-	-	-
Transportation:							
Highways	97.80	66.14	16.16	55.38	48.04	153.00	44.70
Capital outlay	10.30	26.04	-	3.32	9.43	50.65	9.10
Air transportation	-	.44	-	-	8.15	-	-
Parking facilities	31.60	-	9.86	6.43	-	-	4.74
Other	15.19	5.83	4.79	18.30	4.71	43.09	33.74
Public safety:							
Police protection	153.68	95.99	96.86	105.04	94.95	111.45	127.25
Fire protection	136.50	91.06	128.13	125.62	80.76	102.89	107.70
Correction	-	-	-	-	-	-	-
Protective inspection and regulation	13.01	4.03	4.39	9.30	14.70	6.27	5.29
Environment and housing:							
Natural resources	.36	.60	-	.14	2.20	5.73	-
Sewerage	6.51	47.02	23.30	130.57	33.92	46.86	7.72
Capital outlay	-	9.58	.09	100.81	12.71	6.57	3.51
Solid waste management	71.15	17.24	89.11	27.89	27.56	34.50	63.46
Parks and recreation	42.72	12.50	16.15	19.65	13.09	43.71	16.26
Housing and community development	112.64	56.56	16.38	77.95	21.42	30.16	26.44
Government administration:							
Financial administration	32.50	12.85	26.53	24.17	9.05	28.71	21.41
Judicial and legal	26.25	2.01	8.71	2.71	2.59	9.18	3.16
General public buildings	-	11.76	10.28	20.62	4.61	39.15	8.66
Other	20.32	8.27	34.83	17.13	10.11	13.96	11.67
Interest on general debt	44.71	13.79	38.09	7.71	13.68	8.53	85.07
General expenditure, n.e.c.	381.07	170.70	115.82	174.24	113.80	145.58	285.73
Utility and liquor store expenditure	41.61	49.74	33.46	53.23	34.44	56.21	32.55
Insurance trust expenditure	158.78	120.78	85.12	144.23	112.28	127.53	125.17
Total debt outstanding	592.47	180.55	510.57	545.05	297.26	191.57	1 110.90
Long-term	592.47	171.71	384.04	545.05	250.61	191.57	1 110.90
Full faith and credit	592.47	171.71	315.99	133.27	241.28	191.57	374.40
Utility debt only	-	9.95	68.04	411.78	76.93	-	7.99
Long-term debt issued	54.79	-	-	-	-	60.87	-
Long-term debt retired	94.18	34.84	58.31	36.98	48.16	32.20	58.81
Cash and security holdings	1 468.84	863.32	548.17	991.14	580.67	1 497.40	1 451.17
Exhibit—City contribution to own retirement systems	113.03	102.32	58.44	133.44	156.74	64.33	175.67

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1987-88—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Massachusetts—Con.		Michigan				
	Springfield	Worcester	Ann Arbor	Dearborn	Detroit	Flint	Grand Rapids
Population, 1986	149 408	157 771	107 808	86 417	1 086 216	145 592	186 530
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue	**1 817.60**	**1 832.05**	**1 067.58**	**1 053.59**	**1 783.50**	**2 208.03**	**823.85**
General revenue	1 690.67	1 765.65	810.47	869.10	1 328.33	1 859.72	630.35
Intergovernmental revenue	1 063.56	888.58	206.48	173.11	644.10	497.29	173.78
From Federal Government	107.58	125.90	37.56	30.45	78.40	78.62	51.33
From State governments	955.98	762.68	131.45	142.65	427.02	404.60	120.16
From local governments	-	-	37.47	.02	138.68	14.06	2.30
General revenue from own sources	627.11	877.08	604.01	695.99	684.24	1 362.43	456.57
Taxes	411.52	512.06	324.20	449.60	469.96	323.29	243.80
Property	406.77	495.74	312.46	426.03	162.60	174.77	104.82
General sales	-	-	-	-	-	-	-
Selective sales	-	3.58	-	-	46.38	-	-
Income	-	-	-	-	248.68	141.51	131.86
Other	4.75	12.74	11.74	23.57	12.11	7.01	7.12
Current charges	186.88	320.93	174.82	166.26	116.18	929.58	166.72
Miscellaneous revenue	26.71	44.08	104.98	80.12	98.09	109.58	46.05
Utility and liquor store revenue	60.38	66.40	171.07	54.46	127.95	100.36	85.86
Insurance trust revenue	66.56	-	86.03	130.03	327.22	247.96	107.64
Expenditure	**1 809.35**	**1 824.46**	**992.79**	**982.14**	**1 896.18**	**2 011.58**	**758.09**
By character and object:							
Intergovernmental	28.26	24.12	-	5.81	19.85	2.12	5.52
To State governments	1.95	15.74	-	3.85	14.31	1.99	1.72
To local governments	26.32	8.38	-	1.96	5.54	.12	3.81
Current operation	1 467.59	1 653.36	787.67	814.48	1 196.65	1 609.03	629.53
Capital outlay	160.13	214.37	102.09	59.10	407.69	159.73	69.47
Construction	100.65	120.25	92.07	22.43	293.85	-	60.80
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	33.75	32.58	67.62	19.34	71.35	44.64	15.54
Insurance benefits and repayments	119.61	-	35.20	83.42	200.64	196.07	37.02
Exhibit—Salaries and wages	1 005.85	1 021.02	287.55	332.97	595.56	795.90	263.84
General expenditure	1 629.53	1 848.39	757.88	835.95	1 463.86	1 709.62	646.82
Current expenditure	1 477.50	1 677.94	662.87	785.91	1 106.00	1 552.48	577.36
Intergovernmental expenditure	28.26	24.12	-	5.81	19.85	2.12	5.52
Capital outlay	152.03	170.45	95.01	50.04	357.86	157.16	69.46
General expenditure by function:							
Education services:							
Education	670.52	624.66	-	-	4.74	-	-
Elementary and secondary education	670.52	624.66	-	-	4.74	-	-
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	42.75	30.72	-	27.18	10.03	-	18.79
Social services and income maintenance:							
Public welfare	4.97	45.76	3.99	6.38	-	2.05	-
Hospitals	101.34	238.50	-	-	-	940.33	-
Health	13.17	23.49	-	3.82	71.38	-	-
Other	-	-	-	-	-	-	-
Transportation:							
Highways	43.01	69.92	46.93	78.01	104.93	46.55	69.59
Capital outlay	16.16	19.42	.29	4.66	13.84	.58	12.93
Air transportation	-	12.18	4.34	-	15.65	7.42	-
Parking facilities	1.20	4.59	70.42	16.35	7.42	12.74	16.37
Other	6.11	5.96	-	-	-	-	-
Public safety:							
Police protection	124.60	108.90	90.03	146.09	245.47	140.56	97.93
Fire protection	93.22	106.77	55.92	78.75	63.13	103.01	70.02
Correction	-	-	-	3.11	.81	3.15	3.76
Protective inspection and regulation	.62	6.57	10.80	12.31	12.20	9.20	-
Environment and housing:							
Natural resources	3.74	-	5.89	-	-	3.24	-
Sewerage	52.47	42.97	65.89	94.74	148.04	81.06	45.91
Capital outlay	1.43	30.16	10.97	1.22	36.76	6.77	-
Solid waste management	29.74	16.49	47.03	22.98	46.75	17.47	22.67
Parks and recreation	42.07	31.39	32.53	72.35	159.35	24.49	53.26
Housing and community development	54.84	32.68	-	24.94	261.39	-	53.72
Government administration:							
Financial administration	21.06	15.35	24.85	26.45	37.37	32.88	19.50
Judicial and legal	8.12	11.94	16.82	19.30	31.98	18.87	21.49
General public buildings	34.57	2.23	6.32	35.75	13.45	6.15	4.12
Other	18.75	26.96	18.99	14.80	22.53	16.26	23.72
Interest on general debt	33.21	24.43	58.10	19.34	59.94	43.88	14.90
General expenditure, n.e.c.	227.38	363.96	179.03	133.31	136.32	200.23	111.08
Utility and liquor store expenditure	60.20	76.07	199.70	62.78	231.68	105.89	74.25
Insurance trust expenditure	119.61	-	35.20	83.42	200.64	196.07	37.02
Total debt outstanding	493.61	518.36	552.53	205.24	1 083.75	657.82	454.56
Long-term	493.61	419.63	552.53	205.24	1 036.99	657.82	454.56
Full faith and credit	457.57	414.87	94.06	12.62	160.06	342.22	175.45
Utility debt only	9.37	125.59	135.85	-	128.79	18.85	109.42
Long-term debt issued	133.86	55.30	94.48	-	138.58	-	34.10
Long-term debt retired	49.92	51.88	189.24	4.04	48.20	15.09	49.42
Cash and security holdings	536.82	368.66	1 190.86	1 843.03	3 503.00	2 702.50	1 435.82
Exhibit—City contribution to own retirement systems	112.71	-	36.38	72.12	145.32	128.56	35.60

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1987-88—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Michigan—Con.						Minnesota	
	Kalamazoo	Lansing	Livonia	Sterling Heights	Warren	Westland	Bloomington	Duluth
Population, 1986	77 227	128 981	100 538	111 956	149 798	81 186	85 741	82 379
Date of end of fiscal year	12/31	6/30	11/30	6/30	6/30	6/30	12/31	12/31
Revenue	**1 146.26**	**2 027.48**	**729.90**	**549.35**	**580.92**	**499.56**	**959.28**	**1 332.01**
General revenue	905.81	878.85	568.47	401.89	427.47	391.32	873.00	971.15
Intergovernmental revenue	200.78	173.13	154.57	103.09	136.33	142.38	115.58	326.87
From Federal Government	23.93	37.82	3.95	5.14	18.82	15.15	22.01	54.27
From State governments	159.09	135.31	120.27	96.66	116.94	105.72	91.19	265.10
From local governments	17.77	-	30.35	1.28	.57	21.51	2.38	7.49
General revenue from own sources	705.03	705.72	413.90	298.61	291.14	248.95	757.42	644.28
Taxes	228.13	317.70	229.42	220.88	211.89	183.06	273.25	271.70
Property	219.59	164.45	212.51	209.93	203.50	174.53	190.61	178.70
General sales	-	-	-	-	-	-	-	61.64
Selective sales	-	-	-	-	-	-	53.28	27.71
Income	-	145.62	-	-	-	-	-	-
Other	8.55	7.63	16.91	10.95	8.38	8.54	29.37	3.64
Current charges	278.26	262.24	92.17	38.72	8.71	30.13	104.50	231.02
Miscellaneous revenue	198.64	125.79	92.31	41.01	70.55	35.76	379.67	141.57
Utility and liquor store revenue	106.05	1 044.38	63.03	102.89	81.84	84.57	69.19	349.46
Insurance trust revenue	134.40	104.25	98.40	44.77	71.62	23.66	17.10	11.41
Expenditure	**1 118.53**	**1 796.22**	**695.26**	**455.89**	**552.97**	**419.51**	**1 053.29**	**1 398.38**
By character and object:								
Intergovernmental	1.48	3.64	5.87	5.11	-	4.13	31.96	58.05
To State governments	1.48	2.32	-	1.14	-	-	-	-
To local governments	-	1.33	5.87	3.97	-	4.13	31.96	58.05
Current operation	845.86	1 544.75	496.39	416.08	478.92	360.14	418.80	989.43
Capital outlay	60.98	109.78	118.37	29.46	41.79	41.03	225.82	150.01
Construction	52.21	90.49	109.30	5.99	28.54	40.35	148.90	128.20
Assistance and subsidies	-	-	-	-	-	-	-	-
Interest on debt	162.37	62.70	40.47	.65	3.70	3.24	372.83	175.71
Insurance benefits and repayments	47.86	75.34	34.16	4.59	28.56	10.97	3.88	25.18
Exhibit—Salaries and wages	292.23	797.23	198.74	167.00	207.45	138.23	190.24	523.39
General expenditure	953.55	882.24	599.68	367.75	444.75	326.66	958.78	1 027.62
Current expenditure	907.52	772.46	481.31	338.29	405.53	285.63	767.77	877.60
Intergovernmental expenditure	1.48	3.64	5.87	5.11	-	4.13	31.96	58.05
Capital outlay	46.03	109.78	118.37	29.46	39.21	41.03	191.02	150.01
General expenditure by function:								
Education services:								
Education	-	-	-	-	-	-	-	-
Elementary and secondary education	-	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Libraries	-	-	19.86	9.74	10.27	2.51	-	24.97
Social services and income maintenance:								
Public welfare	-	7.40	-	-	-	-	-	-
Hospitals	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	1.66	17.98	-
Other	-	-	-	-	-	-	-	-
Transportation:								
Highways	69.98	85.07	60.84	43.14	77.62	31.56	182.32	74.06
Capital outlay	20.65	43.25	11.23	4.07	19.31	-	130.82	4.02
Air transportation	-	-	-	-	-	-	-	12.47
Parking facilities	20.24	22.26	-	-	-	-	-	.61
Other	-	-	-	-	-	-	-	27.68
Public safety:								
Police protection	211.93	95.29	98.90	107.44	105.06	63.09	70.97	97.22
Fire protection	52.61	69.57	52.22	53.51	72.62	41.10	26.82	81.19
Correction	-	1.87	-	-	-	-	1.10	-
Protective inspection and regulation	13.82	7.56	.06	13.21	6.71	6.39	9.49	9.54
Environment and housing:								
Natural resources	-	4.74	-	-	2.15	-	-	-
Sewerage	221.10	60.02	64.33	-	8.68	-	65.63	72.09
Capital outlay	18.53	2.53	-	-	8.68	-	10.53	-
Solid waste management	4.55	14.85	44.47	19.05	30.43	28.97	2.34	-
Parks and recreation	23.86	64.53	26.13	10.25	14.69	16.33	58.39	107.60
Housing and community development	32.61	14.97	1.64	3.07	11.90	16.28	69.22	11.59
Government administration:								
Financial administration	33.81	27.49	15.06	19.45	17.44	11.34	22.49	35.11
Judicial and legal	24.07	19.79	12.45	11.63	18.10	15.38	4.74	6.94
General public buildings	2.75	12.24	70.50	14.53	6.84	2.53	8.69	24.22
Other	10.94	16.67	19.15	9.98	17.76	8.71	34.37	20.22
Interest on general debt	160.03	59.21	40.28	.50	3.70	3.24	370.34	165.22
General expenditure, n.e.c.	71.26	298.72	73.81	52.25	40.75	77.46	13.90	256.89
Utility and liquor store expenditure	117.12	838.64	61.42	83.56	79.67	81.87	90.62	345.59
Insurance trust expenditure	47.86	75.34	34.16	4.59	28.56	10.97	3.88	25.18
Total debt outstanding	1 925.01	658.94	587.35	299.09	62.60	45.70	4 470.42	2 129.78
Long-term	1 925.01	658.94	587.35	299.09	62.60	45.70	4 470.42	2 129.78
Full faith and credit	63.26	246.16	266.08	294.00	58.73	35.84	1 621.45	979.42
Utility debt only	34.25	89.70	-	5.09	-	-	20.99	167.09
Long-term debt issued	-	465.18	-	283.15	18.02	-	182.58	258.04
Long-term debt retired	15.31	43.80	18.24	-	5.74	4.43	397.41	96.51
Cash and security holdings	2 662.36	2 259.88	1 113.52	823.10	927.74	541.00	4 272.65	720.16
Exhibit—City contribution to own retirement systems	41.41	77.63	39.31	30.65	28.81	14.89	3.94	25.08

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1987-88—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Minnesota—Con.		Mississippi—Jackson	Missouri			
	Minneapolis	St. Paul		Independence	Kansas City	St. Louis	Springfield
Population, 1986	356 839	263 679	208 443	112 946	441 165	426 268	139 364
Date of end of fiscal year	12/31	12/31	9/30	6/30	4/30	4/30	6/30
Revenue	**1 857.53**	**1 382.79**	**587.81**	**889.50**	**1 296.14**	**1 390.26**	**1 577.30**
General revenue	1 477.22	1 190.81	515.54	372.12	1 083.03	1 135.57	585.31
Intergovernmental revenue	458.65	332.96	169.56	36.91	104.17	179.42	88.42
From Federal Government	135.90	74.68	18.99	9.73	47.88	109.34	22.67
From State governments	305.96	227.75	143.66	26.46	54.20	68.97	58.87
From local governments	16.79	30.53	6.90	.73	2.09	1.11	6.88
General revenue from own sources	1 018.57	857.85	345.99	335.20	978.86	956.15	496.89
Taxes	390.56	324.08	172.40	205.50	627.42	629.64	215.83
Property	333.94	242.82	149.07	35.27	92.25	82.74	31.64
General sales	-	5.16	-	71.75	150.67	126.06	119.79
Selective sales	32.51	58.14	15.13	88.60	135.75	159.63	51.74
Income	-	-	-	-	198.81	210.88	-
Other	24.10	17.96	8.20	9.87	49.95	50.34	12.66
Current charges	170.38	206.11	113.30	83.22	163.90	169.29	142.48
Miscellaneous revenue	457.63	327.66	60.29	66.49	187.53	157.21	138.58
Utility and liquor store revenue	65.04	88.68	72.27	517.38	88.26	67.16	958.80
Insurance trust revenue	315.27	103.30	-	-	124.85	187.54	33.19
Expenditure	**1 820.00**	**1 486.89**	**541.49**	**853.74**	**1 227.75**	**1 286.10**	**1 424.87**
By character and object:							
Intergovernmental	58.58	53.37	-	3.67	102.48	47.64	-
To State governments	1.04	.59	-	-	-	.45	-
To local governments	57.53	52.78	-	3.67	102.48	47.20	-
Current operation	782.42	670.34	391.00	623.02	702.60	831.56	1 051.35
Capital outlay	367.36	425.81	49.72	155.38	291.39	175.99	268.87
Construction	246.23	404.05	43.83	129.77	269.12	89.58	242.34
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	438.02	296.59	100.77	71.67	84.45	144.68	90.32
Insurance benefits and repayments	173.62	40.78	-	-	46.84	86.22	14.32
Exhibit—Salaries and wages	441.27	378.36	243.21	309.88	346.81	461.27	433.02
General expenditure	1 583.08	1 348.87	456.47	354.34	1 078.24	1 140.17	462.22
Current expenditure	1 222.38	954.96	435.67	308.48	811.61	965.40	376.85
Intergovernmental expenditure	58.58	53.37	-	3.67	102.48	47.64	-
Capital outlay	360.70	393.91	20.80	45.85	266.63	174.78	85.37
General expenditure by function:							
Education services:							
Education	-	-	-	-	50.64	4.29	-
Elementary and secondary education	-	-	-	-	50.64	4.29	-
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	33.34	27.18	-	-	-	-	-
Social services and income maintenance:							
Public welfare	-	-	-	-	.11	7.65	29.00
Hospitals	-	-	-	-	45.34	-	-
Health	22.35	179.47	-	11.01	27.03	120.10	18.39
Other	-	-	-	-	-	-	-
Transportation:							
Highways	108.40	80.19	59.09	38.54	94.34	45.56	39.94
Capital outlay	31.07	32.57	9.64	15.91	57.11	18.97	12.84
Air transportation	-	-	18.35	-	115.97	115.80	44.88
Parking facilities	68.13	28.48	.06	-	4.88	6.67	-
Other	2.46	-	5.01	3.67	51.59	42.67	-
Public safety:							
Police protection	123.02	104.01	68.80	73.64	157.41	190.95	53.80
Fire protection	71.03	78.25	61.89	64.59	72.41	79.30	45.03
Correction	4.71	-	4.03	-	6.45	36.46	-
Protective inspection and regulation	17.69	12.38	2.23	2.93	9.73	14.80	5.42
Environment and housing:							
Natural resources	-	-	-	-	1.85	-	-
Sewerage	89.16	158.66	29.41	42.68	125.52	.96	73.89
Capital outlay	26.49	96.52	.61	2.45	95.43	-	33.30
Solid waste management	43.38	37.17	12.82	3.10	20.50	20.91	15.13
Parks and recreation	115.15	115.66	23.45	25.28	78.11	78.87	32.55
Housing and community development	205.53	69.88	6.38	5.94	16.15	46.07	10.78
Government administration:							
Financial administration	14.44	24.29	10.55	10.84	27.61	32.03	6.54
Judicial and legal	10.92	6.33	7.63	6.56	13.79	37.13	5.53
General public buildings	15.25	3.03	3.99	7.99	9.58	8.07	17.87
Other	27.57	16.56	6.91	14.28	12.55	11.39	9.03
Interest on general debt	436.16	294.27	79.05	21.34	82.22	142.37	22.61
General expenditure, n.e.c.	176.40	113.07	56.83	21.95	54.45	98.09	31.84
Utility and liquor store expenditure	63.29	97.24	85.02	499.41	102.68	59.71	948.33
Insurance trust expenditure	173.62	40.78	-	-	46.84	86.22	14.32
Total debt outstanding	5 133.64	3 601.80	1 418.55	995.94	1 238.53	1 612.60	1 446.97
Long-term	5 133.64	3 436.40	1 416.08	995.94	1 238.53	1 612.60	1 446.97
Full faith and credit	1 270.06	596.32	615.23	65.74	69.54	96.24	216.67
Utility debt only	25.33	32.71	253.34	732.56	35.86	21.47	1 072.03
Long-term debt issued	585.06	837.79	326.72	-	190.36	186.84	205.13
Long-term debt retired	992.18	441.56	185.86	51.51	83.30	123.88	275.04
Cash and security holdings	6 870.48	4 161.43	762.31	901.14	2 343.10	3 026.59	1 663.38
Exhibit—City contribution to own retirement systems	97.93	34.93	-	-	43.07	37.94	23.31

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1987-88—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Montana—Billings	Nebraska		Nevada		New Hampshire	
		Lincoln	Omaha	Las Vegas	Reno	Manchester	Nashua
Population, 1986	80 307	183 050	346 288	193 235	111 424	97 283	76 506
Date of end of fiscal year	6/30	7/31	12/31	6/30	6/30	12/31	6/30
Revenue	**641.50**	**1 328.86**	**678.63**	**725.90**	**783.22**	**1 156.78**	**1 058.98**
General revenue	547.90	705.58	591.91	725.90	783.22	1 087.43	1 050.61
Intergovernmental revenue	47.69	106.70	127.16	309.60	262.09	192.57	109.98
From Federal Government	9.13	15.11	60.36	16.04	49.52	75.46	22.94
From State governments	32.64	86.87	56.47	264.92	203.67	117.11	87.04
From local governments	5.93	4.72	10.33	28.64	8.89	-	-
General revenue from own sources	500.21	598.88	464.75	416.31	521.14	894.85	940.63
Taxes	131.40	236.29	342.66	198.89	253.79	757.24	792.85
Property	114.39	97.42	161.47	82.03	124.57	750.18	791.32
General sales	-	111.52	137.42	-	-	-	-
Selective sales	-	-	22.31	47.59	35.19	-	-
Income	-	-	-	-	-	-	-
Other	17.01	27.34	21.45	69.26	94.03	7.06	1.53
Current charges	157.03	267.34	94.32	130.65	145.76	115.41	83.50
Miscellaneous revenue	211.77	95.26	27.77	86.76	121.59	22.20	64.28
Utility and liquor store revenue	93.60	594.08	-	-	-	69.35	-
Insurance trust revenue	-	29.20	86.72	-	-	-	8.37
Expenditure	**457.69**	**1 154.52**	**584.08**	**656.04**	**823.16**	**1 511.95**	**1 026.61**
By character and object:							
Intergovernmental	-	-	6.87	143.74	45.31	21.37	15.87
To State governments	-	-	-	-	-	-	.24
To local governments	-	-	6.87	143.74	45.31	21.37	15.63
Current operation	350.87	899.22	391.00	442.66	458.37	1 168.93	944.47
Capital outlay	29.05	89.57	126.80	43.29	225.63	261.22	30.81
Construction	27.37	79.31	116.11	26.83	202.41	231.19	12.47
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	77.78	158.52	35.71	26.35	93.85	60.43	31.10
Insurance benefits and repayments	-	7.21	23.61	-	-	-	4.37
Exhibit—Salaries and wages	201.07	302.64	225.76	231.07	277.09	558.32	526.66
General expenditure	390.46	610.31	560.47	656.04	823.16	1 404.08	1 018.06
Current expenditure	361.41	520.74	433.67	612.74	597.53	1 178.99	987.26
Intergovernmental expenditure	-	-	6.87	143.74	45.31	21.37	15.87
Capital outlay	29.05	89.57	126.80	43.29	225.63	225.09	30.81
General expenditure by function:							
Education services:							
Education	-	-	.38	-	-	543.09	515.67
Elementary and secondary education	-	-	-	-	-	543.09	515.67
Higher education	-	-	.38	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	14.06	14.47	14.09	6.73	-	11.73	15.95
Social services and income maintenance:							
Public welfare	-	-	-	1.63	-	9.64	2.60
Hospitals	-	162.15	-	-	-	-	-
Health	3.51	18.85	.67	.33	4.25	8.36	9.91
Other	-	-	-	-	-	-	-
Transportation:							
Highways	53.31	72.91	73.08	56.72	98.61	142.22	96.29
Capital outlay	20.02	42.00	29.92	14.77	48.61	53.98	7.42
Air transportation	23.57	.11	-	-	-	18.54	.82
Parking facilities	2.69	1.88	.78	3.53	1.74	35.38	3.02
Other	-	-	.26	3.85	-	11.98	15.89
Public safety:							
Police protection	53.88	55.35	80.39	130.51	143.92	72.73	94.57
Fire protection	47.79	40.73	64.23	93.87	108.62	68.76	72.92
Correction	-	-	3.25	26.40	12.51	-	-
Protective inspection and regulation	5.08	7.19	4.38	24.82	10.35	3.44	3.10
Environment and housing:							
Natural resources	-	-	-	-	-	-	.07
Sewerage	25.70	50.88	108.84	27.23	125.22	81.10	13.82
Capital outlay	-	17.31	69.97	-	79.91	37.17	-
Solid waste management	23.95	9.44	19.25	4.53	-	10.23	18.98
Parks and recreation	19.64	40.86	50.45	36.87	45.70	35.07	15.01
Housing and community development	9.80	11.20	23.80	10.15	13.07	9.32	5.66
Government administration:							
Financial administration	13.35	6.77	8.63	21.67	40.21	22.22	8.04
Judicial and legal	7.76	4.03	4.52	27.70	22.46	2.67	5.24
General public buildings	1.56	3.99	4.10	48.68	15.01	30.41	2.61
Other	8.38	10.85	8.64	24.16	21.75	18.40	23.40
Interest on general debt	64.78	34.43	35.71	26.35	93.85	54.79	31.10
General expenditure, n.e.c.	11.67	64.20	54.21	80.31	65.90	213.99	62.61
Utility and liquor store expenditure	67.23	537.00	-	-	-	107.87	4.18
Insurance trust expenditure	-	7.21	23.61	-	-	-	4.37
Total debt outstanding	1 037.37	2 260.51	528.80	404.92	1 146.10	763.13	360.23
Long-term	1 037.37	2 245.71	513.34	404.92	1 104.82	763.13	360.23
Full faith and credit	198.59	185.75	394.45	-	729.88	763.13	360.23
Utility debt only	209.46	1 808.40	-	-	-	84.50	-
Long-term debt issued	108.42	574.31	38.22	28.46	-	189.55	-
Long-term debt retired	17.41	572.90	38.21	12.29	46.48	87.37	42.35
Cash and security holdings	895.51	1 254.71	720.84	510.41	816.11	227.76	803.63
Exhibit—City contribution to own retirement systems	-	6.58	19.92	-	-	-	3.91

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1987-88—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	New Jersey						
	Camden	Clifton	East Orange	Edison township	Elizabeth	Hamilton township (Mercer Co.)	Jersey City
Population, 1986	82 811	78 443	77 435	82 148	106 561	87 003	(NA)
Date of end of fiscal year	12/31	12/31	12/31	12/31	12/31	12/31	(NA)
Revenue	**815.97**	**931.41**	**1 558.41**	**1 381.68**	**1 382.48**	**469.16**	**(NA)**
General revenue	776.15	931.41	1 479.95	1 335.77	1 328.03	469.16	(NA)
Intergovernmental revenue	472.24	255.72	965.24	338.13	786.14	222.27	(NA)
From Federal Government	8.18	-	-	-	.93	.09	(NA)
From State governments	449.71	255.72	965.24	338.13	777.15	222.18	(NA)
From local governments	14.36	-	-	-	8.06	-	(NA)
General revenue from own sources	303.91	675.69	514.72	997.64	541.89	246.89	(NA)
Taxes	196.75	633.73	443.52	837.77	444.94	151.09	(NA)
Property	191.69	621.99	438.97	809.54	420.85	143.51	(NA)
General sales	-	-	-	-	-	-	(NA)
Selective sales	-	-	-	-	-	-	(NA)
Income	-	-	-	-	-	-	(NA)
Other	7.06	11.73	4.55	28.23	24.09	7.57	(NA)
Current charges	72.57	28.47	46.87	79.62	69.23	73.18	(NA)
Miscellaneous revenue	32.58	13.50	24.33	80.25	27.72	22.62	(NA)
Utility and liquor store revenue	39.81	-	75.46	45.90	54.45	-	(NA)
Insurance trust revenue	-	-	-	-	-	-	(NA)
Expenditure	**880.92**	**907.79**	**1 658.12**	**1 341.76**	**1 393.45**	**448.74**	**(NA)**
By character and object:							
Intergovernmental	-	15.00	43.00	30.07	29.72	-	(NA)
To State governments	-	1.94	-	10.09	8.04	-	(NA)
To local governments	-	13.07	43.00	19.98	21.68	-	(NA)
Current operation	706.22	807.65	1 453.06	1 214.64	1 222.50	310.45	(NA)
Capital outlay	160.87	58.02	92.10	46.46	101.59	89.82	(NA)
Construction	137.93	33.19	63.59	30.76	95.19	75.14	(NA)
Assistance and subsidies	8.04	-	28.11	2.69	-	5.38	(NA)
Interest on debt	5.78	27.12	39.84	47.90	39.63	43.09	(NA)
Insurance benefits and repayments	-	-	-	-	-	-	(NA)
Exhibit—Salaries and wages	325.86	501.38	831.06	802.93	635.65	171.42	(NA)
General expenditure	820.31	907.70	1 576.95	1 299.34	1 335.33	448.74	(NA)
Current expenditure	679.97	849.77	1 511.96	1 253.14	1 239.22	358.92	(NA)
Intergovernmental expenditure	-	15.00	43.00	30.07	29.72	-	(NA)
Capital outlay	140.34	58.02	64.96	46.20	96.10	89.82	(NA)
General expenditure by function:							
Education services:							
Education	-	466.57	846.70	778.34	744.84	-	(NA)
Elementary and secondary education	-	466.57	846.70	778.34	744.84	-	(NA)
Higher education	-	-	-	-	-	-	(NA)
Other	-	-	-	-	-	-	(NA)
Libraries	3.90	13.17	19.13	15.91	14.88	12.64	(NA)
Social services and income maintenance:							
Public welfare	23.74	.92	38.51	3.29	7.54	6.47	(NA)
Hospitals	-	-	-	.17	-	-	(NA)
Health	-	7.00	20.51	8.05	25.15	11.49	(NA)
Other	-	-	-	-	-	-	(NA)
Transportation:							
Highways	110.06	24.84	17.95	32.82	26.14	52.23	(NA)
Capital outlay	75.28	11.67	-	4.52	1.83	31.68	(NA)
Air transportation	-	-	-	-	-	-	(NA)
Parking facilities	-	-	1.10	-	-	-	(NA)
Other	-	-	-	-	-	-	(NA)
Public safety:							
Police protection	162.54	80.99	104.20	102.22	153.38	82.62	(NA)
Fire protection	89.25	68.14	85.87	66.81	80.37	-	(NA)
Correction	-	-	-	-	-	-	(NA)
Protective inspection and regulation	6.18	4.24	8.14	7.46	5.12	7.54	(NA)
Environment and housing:							
Natural resources	-	-	-	-	-	-	(NA)
Sewerage	58.98	88.98	17.30	41.58	56.16	84.78	(NA)
Capital outlay	-	12.00	-	1.08	-	43.23	(NA)
Solid waste management	64.21	2.92	43.47	29.41	40.90	25.93	(NA)
Parks and recreation	4.76	9.92	21.94	13.13	24.49	23.57	(NA)
Housing and community development	2.14	-	-	2.20	.56	3.22	(NA)
Government administration:							
Financial administration	31.59	9.43	24.61	11.92	10.58	17.78	(NA)
Judicial and legal	12.56	6.63	12.22	4.03	6.55	8.16	(NA)
General public buildings	5.84	2.08	12.36	20.55	12.95	22.34	(NA)
Other	12.84	6.07	17.87	5.87	7.17	8.54	(NA)
Interest on general debt	1.55	27.12	37.19	46.04	39.63	43.09	(NA)
General expenditure, n.e.c.	230.19	88.77	247.89	107.25	78.88	38.35	(NA)
Utility and liquor store expenditure	60.61	-	79.18	42.42	58.12	-	(NA)
Insurance trust expenditure	-	-	-	-	-	-	(NA)
Total debt outstanding	302.60	318.73	502.50	677.24	562.34	602.97	(NA)
Long-term	302.60	318.73	449.29	550.32	495.27	453.55	(NA)
Full faith and credit	247.38	318.73	416.39	550.32	495.27	453.55	(NA)
Utility debt only	55.22	-	32.91	23.06	-	-	(NA)
Long-term debt issued	-	-	48.71	-	54.90	-	(NA)
Long-term debt retired	17.12	27.18	35.46	49.06	41.90	39.35	(NA)
Cash and security holdings	241.68	129.00	195.34	408.40	359.91	408.18	(NA)
Exhibit—City contribution to own retirement systems	-	-	-	-	-	-	(NA)

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1987-88—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	New Jersey—Con.					New York	
	Newark	Paterson	Trenton	Woodbridge township	New Mexico—Albuquerque	Albany	Amherst to
Population, 1986	316 298	139 160	91 173	93 540	366 748	97 023	109 4
Date of end of fiscal year	12/31	12/31	12/31	12/31	6/30	12/31	12/
Revenue	**1 117.10**	**1 333.21**	**1 661.88**	**470.77**	**1 156.27**	**1 202.39**	**574.**
General revenue	1 035.49	1 333.21	1 538.32	470.77	1 053.89	1 132.32	574.
Intergovernmental revenue	583.09	778.97	940.75	252.54	347.55	460.78	152.
From Federal Government	64.95	.49	1.00	-	79.14	123.94	59.
From State governments	441.66	777.90	939.35	252.54	249.98	179.38	33.
From local governments	76.48	.58	.41	-	18.43	177.46	59.
General revenue from own sources	452.40	554.24	597.57	218.23	706.34	651.54	422.
Taxes	245.36	453.87	463.01	187.05	237.43	336.11	330.
Property	161.95	448.00	452.32	178.88	114.66	299.73	305.
General sales	-	-	-	-	78.94	-	
Selective sales	25.62	-	-	-	33.33	16.19	1.
Income	-	-	-	-	-	-	
Other	57.79	5.87	10.69	8.18	10.50	20.18	23.
Current charges	74.31	56.42	82.66	2.28	189.16	135.47	13.
Miscellaneous revenue	132.72	44.95	51.90	28.90	279.75	179.96	79.
Utility and liquor store revenue	76.92	-	123.57	-	102.38	69.82	
Insurance trust revenue	4.69	-	-	-	-	.25	
Expenditure	**1 038.85**	**1 484.86**	**1 737.90**	**477.56**	**1 324.29**	**1 128.24**	**545.**
By character and object:							
Intergovernmental	46.75	51.65	45.05	10.70	1.30	7.18	-
To State governments	46.75	16.02	-	-	-	-	-
To local governments	-	35.64	45.05	10.70	1.30	7.18	-
Current operation	805.59	1 341.33	1 503.23	364.55	670.89	852.07	393.
Capital outlay	79.43	36.32	107.70	50.00	413.76	86.59	60.
Construction	57.38	21.53	97.67	32.29	366.07	72.52	42.
Assistance and subsidies	43.68	-	9.59	-	-	-	
Interest on debt	42.29	55.55	72.43	52.31	238.34	179.79	90.
Insurance benefits and repayments	21.11	-	-	-	-	2.61	
Exhibit—Salaries and wages	360.26	724.74	853.44	184.51	364.56	326.72	159.
General expenditure	926.26	1 477.13	1 602.70	477.56	1 189.54	1 061.77	537.
Current expenditure	886.32	1 440.82	1 535.43	427.56	806.95	987.47	479.
Intergovernmental expenditure	46.75	51.65	45.05	10.70	1.30	7.18	-
Capital outlay	39.93	36.32	67.27	50.00	382.58	74.30	58.
General expenditure by function:							
Education services:							
Education	-	897.91	966.55	-	-	-	
Elementary and secondary education	-	897.91	966.55	-	-	-	
Higher education	-	-	-	-	-	-	
Other	-	-	-	-	-	-	
Libraries	23.14	8.18	16.76	25.18	17.28	22.22	7.
Social services and income maintenance:							
Public welfare	111.91	5.44	21.29	2.59	-	.03	50.
Hospitals	-	-	-	-	-	-	
Health	18.33	9.11	20.29	9.54	8.22	1.17	
Other	-	-	-	-	-	-	
Transportation:							
Highways	2.54	30.77	26.46	39.61	65.54	47.22	61.
Capital outlay	2.54	4.18	5.89	8.16	42.11	6.53	13.
Air transportation	-	-	-	-	204.76	-	
Parking facilities	.37	.26	3.92	-	6.39	-	
Other	-	-	-	-	-	-	
Public safety:							
Police protection	164.89	128.28	124.03	56.50	104.56	185.41	63.
Fire protection	116.28	81.21	97.54	-	57.32	149.26	13.
Correction	-	-	-	.62	32.34	-	
Protective inspection and regulation	.07	3.64	3.01	4.43	11.58	7.36	6.
Environment and housing:							
Natural resources	-	-	-	-	-	.35	10.
Sewerage	8.81	53.08	32.38	45.18	119.49	45.23	93.
Capital outlay	4.33	.99	5.91	16.34	86.20	.98	19.
Solid waste management	83.64	35.97	46.97	47.55	46.30	59.46	5.
Parks and recreation	22.26	7.44	8.98	17.03	87.77	63.14	29.
Housing and community development	69.96	32.60	12.48	.88	43.21	116.60	2.
Government administration:							
Financial administration	21.97	12.31	21.29	9.70	34.23	22.02	6.
Judicial and legal	13.19	7.16	14.01	8.76	5.64	9.93	5.
General public buildings	26.23	13.97	8.95	3.26	13.58	18.60	3.
Other	25.70	7.97	7.50	9.12	15.05	14.23	7.
Interest on general debt	34.60	47.83	51.46	52.31	209.03	161.64	87.
General expenditure, n.e.c.	182.34	94.00	118.85	145.33	107.05	137.87	81.
Utility and liquor store expenditure	91.49	7.72	135.29	-	134.75	63.86	7.
Insurance trust expenditure	21.11	-	-	-	-	2.61	
Total debt outstanding	463.13	756.77	1 132.96	565.35	3 070.73	2 016.73	1 229.
Long-term	463.13	702.87	809.72	375.06	3 024.92	2 016.73	1 082.
Full faith and credit	463.13	702.87	809.72	375.06	612.84	938.76	418.
Utility debt only	76.28	141.48	224.24	-	493.77	233.39	35.
Long-term debt issued	-	106.57	82.26	-	390.12	163.23	
Long-term debt retired	53.42	150.07	82.83	39.50	282.34	198.40	67.
Cash and security holdings	558.42	94.78	454.60	277.72	2 639.77	1 543.93	770.
Exhibit—City contribution to own retirement systems	21.11	-	-	-	-	1.66	

See footnotes at end of table

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1987-88—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	New York—Con.						
	Babylon town	Brookhaven town	Buffalo	Cheektowaga town	Clarkstown town	Greece town	Greenburgh town
Population, 1986	205 086	391 886	324 823	103 347	81 728	84 243	82 903
Date of end of fiscal year	12/31	12/31	6/30	12/31	12/31	12/31	12/31
Revenue	**383.48**	**268.56**	**1 786.36**	**327.17**	**437.56**	**263.76**	**411.71**
General revenue	359.04	268.11	1 738.04	327.01	436.28	231.94	377.14
Intergovernmental revenue	47.52	33.26	1 149.52	84.94	50.36	35.71	25.22
From Federal Government	21.98	8.80	110.38	5.41	-	3.91	-
From State governments	25.39	24.34	863.42	32.34	27.29	22.91	20.80
From local governments	.15	.11	175.72	47.19	23.08	8.89	4.43
General revenue from own sources	311.52	234.85	588.52	242.07	385.91	196.23	351.92
Taxes	167.75	172.64	356.45	196.27	318.18	179.41	317.50
Property	143.56	136.87	314.45	186.08	274.65	154.36	282.40
General sales	-	-	-	-	-	-	-
Selective sales	1.79	2.43	28.95	.76	2.64	1.85	.99
Income	-	-	-	-	-	-	-
Other	22.40	33.34	13.06	9.42	40.88	23.19	34.11
Current charges	38.80	34.91	151.02	20.80	32.42	4.93	12.93
Miscellaneous revenue	104.97	27.30	81.05	24.99	35.31	11.89	21.48
Utility and liquor store revenue	4.44	.45	48.32	.16	1.28	31.82	34.57
Insurance trust revenue	-	-	-	-	-	-	-
Expenditure	**378.79**	**305.90**	**1 857.35**	**339.01**	**411.73**	**267.71**	**379.01**
By character and object:							
Intergovernmental	.01	-	5.55	-	.76	-	.12
To State governments	-	-	2.79	-	-	-	-
To local governments	.01	-	2.76	-	.76	-	.12
Current operation	224.72	193.94	1 633.06	282.76	323.84	222.01	312.20
Capital outlay	57.36	64.24	140.46	43.98	55.59	32.07	56.21
Construction	50.73	58.51	106.36	31.68	45.55	22.13	48.90
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	96.70	47.72	78.28	12.26	31.54	13.63	10.48
Insurance benefits and repayments	-	-	-	-	-	-	-
Exhibit—Salaries and wages	95.53	80.01	878.04	130.82	184.97	108.72	167.42
General expenditure	373.12	303.86	1 611.65	338.67	396.24	231.50	336.28
Current expenditure	317.55	239.62	1 684.75	294.70	341.24	200.54	303.35
Intergovernmental expenditure	.01	-	5.55	-	.76	-	.12
Capital outlay	55.57	64.24	126.90	43.98	55.00	30.96	32.93
General expenditure by function:							
Education services:							
Education	-	-	870.22	-	-	-	-
Elementary and secondary education	-	-	870.22	-	-	-	-
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	-	-	.32	.27	.18	7.60	15.67
Social services and income maintenance:							
Public welfare	-	-	-	-	-	-	1.57
Hospitals	-	-	-	-	-	-	-
Health	4.09	2.28	3.81	-	12.58	-	.87
Other	-	-	-	-	-	-	-
Transportation:							
Highways	61.15	75.15	69.79	77.95	71.65	59.89	28.43
Capital outlay	20.98	24.60	21.38	33.04	5.44	14.46	-
Air transportation	-	1.03	-	-	-	-	-
Parking facilities	.10	.39	19.04	-	2.26	-	-
Other	-	-	1.07	-	-	-	-
Public safety:							
Police protection	2.60	4.91	116.45	53.44	77.11	63.70	57.55
Fire protection	27.17	.66	95.74	1.59	.01	.68	7.30
Correction	-	-	-	-	-	-	-
Protective inspection and regulation	4.08	4.98	11.91	2.36	6.93	3.35	5.33
Environment and housing:							
Natural resources	2.00	1.47	-	2.08	6.88	1.42	-
Sewerage	.87	-	101.48	62.03	12.21	9.20	28.32
Capital outlay	-	-	22.76	1.00	7.92	.88	25.72
Solid waste management	23.20	18.26	37.93	33.47	8.43	7.47	20.48
Parks and recreation	28.23	32.52	45.93	23.29	51.17	14.54	43.22
Housing and community development	7.51	2.13	151.93	3.88	4.04	3.43	3.82
Government administration:							
Financial administration	9.88	9.22	23.07	6.79	13.56	9.14	11.16
Judicial and legal	5.34	4.64	5.13	3.87	10.68	4.68	6.12
General public buildings	7.97	6.47	21.34	5.38	5.42	4.06	2.64
Other	6.62	7.07	11.51	4.22	7.23	6.53	4.29
Interest on general debt	96.33	47.57	73.35	12.03	31.54	12.65	10.08
General expenditure, n.e.c.	85.98	85.12	151.63	46.02	74.36	23.17	89.43
Utility and liquor store expenditure	5.67	2.04	45.69	.34	15.49	36.22	42.72
Insurance trust expenditure	-	-	-	-	-	-	-
Total debt outstanding	1 275.75	537.90	1 033.93	151.63	438.15	150.13	166.88
Long-term	1 148.86	535.15	1 033.93	151.63	428.29	130.14	121.33
Full faith and credit	128.80	294.47	416.17	151.63	428.29	130.14	121.33
Utility debt only	6.31	1.92	55.26	3.56	-	11.27	7.36
Long-term debt issued	-	61.27	47.61	-	46.90	19.08	-
Long-term debt retired	71.12	40.61	73.76	17.20	70.23	32.04	19.02
Cash and security holdings	1 102.94	340.35	611.92	167.99	171.73	72.50	168.86
Exhibit—City contribution to own retirement systems	-	-	-	-	-	-	-

See footnotes at end of table.

Table 6. **Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1987-88**—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	New York—Con.						
	Hempstead town	Huntington town	Islip town	New York City	North Hempstead town	Oyster Bay town	Ramapo town
Population, 1986	740 069	197 189	302 004	7 262 747	216 197	309 830	92 011
Date of end of fiscal year	12/31	12/31	12/31	6/30	12/31	12/31	12/31
Revenue	**371.07**	**335.03**	**367.56**	**4 650.51**	**443.65**	**494.65**	**367.17**
General revenue	361.01	325.90	363.83	3 817.83	407.48	458.92	367.17
Intergovernmental revenue	62.03	52.37	46.83	1 431.50	86.57	54.26	28.24
From Federal Government	5.70	.29	.11	122.66	20.93	4.85	1.65
From State governments	24.92	38.33	29.58	1 169.68	28.06	27.34	19.49
From local governments	31.41	13.75	17.14	139.17	37.58	22.06	7.10
General revenue from own sources	298.99	273.52	317.00	2 386.32	320.91	404.66	338.94
Taxes	219.41	219.86	241.08	1 651.61	244.97	291.79	259.69
Property	196.01	178.34	208.36	747.28	212.27	258.89	235.66
General sales	–	–	–	313.63	–	–	–
Selective sales	1.50	2.31	3.14	134.75	1.04	1.99	1.01
Income	–	–	–	551.31	–	–	–
Other	21.90	39.21	29.59	104.64	31.66	30.91	23.02
Current charges	26.98	44.13	27.94	349.26	62.38	92.80	57.68
Miscellaneous revenue	52.60	9.54	47.98	185.45	13.56	20.08	21.57
Utility and liquor store revenue	10.06	9.14	3.74	242.09	36.17	35.73	–
Insurance trust revenue	–	–	–	590.60	–	–	–
Expenditure	**346.49**	**414.97**	**371.82**	**4 313.45**	**466.24**	**621.71**	**430.37**
By character and object:							
Intergovernmental	.36	.45	.06	364.01	.02	–	–
To State governments	–	–	–	291.34	–	–	–
To local governments	.36	.45	.06	72.68	.02	–	–
Current operation	249.33	267.76	254.10	2 882.09	319.37	431.51	273.67
Capital outlay	43.18	115.07	61.65	346.74	114.96	135.80	112.18
Construction	38.43	112.23	56.82	283.30	97.15	132.95	106.06
Assistance and subsidies	–	–	–	228.12	–	–	–
Interest on debt	53.62	31.69	55.82	163.39	31.89	54.39	44.52
Insurance benefits and repayments	–	–	–	329.08	–	–	–
Exhibit—Salaries and wages	111.91	141.35	101.75	1 706.46	123.30	111.48	107.04
General expenditure	332.70	392.23	364.74	3 544.84	411.47	582.91	424.07
Current expenditure	291.48	279.65	302.93	3 241.27	300.28	448.85	311.89
Intergovernmental expenditure	.36	.45	.06	364.01	.02	–	–
Capital outlay	41.22	112.[illegible]9	61.81	303.57	111.19	134.05	112.18
General expenditure by function:							
Education services:							
Education	–	–	–	770.00	–	–	–
Elementary and secondary education	–	–	–	727.86	–	–	–
Higher education	–	–	–	42.14	–	–	–
Other	–	–	–	–	–	–	–
Libraries	1.39	–	–	29.80	5.19	–	.38
Social services and income maintenance:							
Public welfare	1.41	–	.82	653.19	54	–	–
Hospitals	–	–	–	324.25	–	–	–
Health	.65	5.41	8.04	57.10	.32	–	7.23
Other	–	–	–	–	–	–	–
Transportation:							
Highways	53.51	106.51	47.10	84.67	42.24	65.30	47.78
Capital outlay	25.01	33.27	5.92	41.11	5.72	27.71	11.32
Air transportation	–	–	8.60	–	–	–	–
Parking facilities	.64	2.30	–	12.36	1.05	5.61	–
Other	–	–	1.54	82.94	–	–	–
Public safety:							
Police protection	5.74	4.94	4.97	212.05	26.82	2.76	54.16
Fire protection	2.34	2.22	2.36	90.00	9.54	5.92	.72
Correction	–	–	–	122.91	–	–	–
Protective inspection and regulation	3.58	1.39	6.12	16.42	3.35	4.60	2.90
Environment and housing:							
Natural resources	5.67	3.50	1.44	–	2.96	6.79	–
Sewerage	.98	42.71	17.00	73.05	51.12	3.25	88.23
Capital outlay	–	36.37	17.00	60.80	34.50	–	81.87
Solid waste management	82.87	53.43	71.24	95.59	83.02	197.86	68.63
Parks and recreation	54.97	33.03	26.63	49.56	55.98	64.52	21.18
Housing and community development	2.49	–	–	223.42	21.80	31.87	4.29
Government administration:							
Financial administration	7.21	7.80	7.32	31.23	7.59	7.99	9.91
Judicial and legal	2.15	2.76	2.55	36.52	2.72	3.21	6.05
General public buildings	–	19.69	5.74	26.80	3.28	11.23	7.41
Other	6.55	6.32	8.49	20.99	6.06	7.85	4.16
Interest on general debt	53.15	27.06	55.57	133.68	29.91	53.29	44.52
General expenditure, n.e.c.	47.38	73.17	89.22	398.31	57.99	110.83	56.51
Utility and liquor store expenditure	13.79	22.73	7.08	439.53	54.77	38.80	6.30
Insurance trust expenditure	–	–	–	329.08	–	–	–
Total debt outstanding	644.96	429.16	672.11	2 677.50	508.22	713.20	486.53
Long-term	598.05	318.10	670.11	2 480.12	405.72	565.61	487.94
Full faith and credit	167.39	318.10	245.00	1 388.26	405.72	565.61	487.94
Utility debt only	7.41	60.78	3.74	537.17	30.08	17.41	–
Long-term debt issued	21.89	38.46	31.09	382.25	65.86	93.28	131.78
Long-term debt retired	42.55	24.13	48.07	166.47	24.71	45.24	27.55
Cash and security holdings	555.43	82.65	541.72	5 559.08	105.04	171.85	224.32
Exhibit—City contribution to own retirement systems	–	–	–	300.66	–	–	–

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1987-88—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	New York—Con.					North Carolina	
	Rochester	Smithtown town	Syracuse	Tonawanda town	Yonkers	Charlotte	Durham
Population, 1986	235 970	114 061	160 751	83 797	186 080	352 072	113 888
Date of end of fiscal year	6/30	12/31	12/31	12/31	6/30	6/30	6/30
Revenue	**2 308.48**	**326.66**	**1 859.47**	**501.01**	**1 781.03**	**1 005.66**	**871.92**
General revenue	2 208.36	315.80	1 815.71	449.01	1 733.39	896.06	701.22
Intergovernmental revenue	1 399.11	35.23	1 189.29	136.45	516.39	206.93	276.43
From Federal Government	101.71	4.73	128.58	26.03	14.93	15.96	93.89
From State governments	973.25	27.58	765.77	44.61	496.56	92.97	45.10
From local governments	324.16	2.92	294.93	65.81	4.90	97.96	137.44
General revenue from own sources	809.25	280.58	626.42	312.56	1 217.00	689.14	424.79
Taxes	516.14	248.10	360.87	185.87	1 043.00	352.19	242.87
Property	457.72	204.40	333.32	170.92	642.21	319.61	221.02
General sales	-	-	-	-	153.24	-	-
Selective sales	42.18	2.37	14.33	2.36	41.65	7.81	3.91
Income	-	-	-	-	122.35	-	-
Other	16.24	41.33	13.22	12.58	83.56	24.77	17.95
Current charges	169.23	10.05	150.85	34.61	62.68	182.05	46.32
Miscellaneous revenue	123.88	22.44	114.70	92.09	111.32	154.90	135.61
Utility and liquor store revenue	100.11	10.86	43.76	51.99	47.64	76.38	170.69
Insurance trust revenue	-	-	-	-	-	33.22	-
Expenditure	**2 399.09**	**307.21**	**1 927.60**	**445.52**	**1 686.58**	**1 190.77**	**918.87**
By character and object:							
Intergovernmental	164.34	.16	15.27	-	26.28	-	-
To State governments	148.32	-	-	-	-	-	-
To local governments	16.02	.16	15.27	-	26.28	-	-
Current operation	1 984.38	276.77	1 490.39	366.70	1 466.87	607.33	593.11
Capital outlay	190.83	22.82	322.74	60.36	132.03	461.57	261.70
Construction	174.31	15.26	263.65	22.95	113.88	424.63	200.21
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	59.54	7.46	93.81	18.46	61.39	112.91	64.05
Insurance benefits and repayments	-	-	5.39	-	-	8.96	-
Exhibit—Salaries and wages	1 040.10	143.09	748.11	177.29	849.65	300.75	384.94
General expenditure	2 318.85	296.31	1 884.62	400.07	1 661.03	1 048.54	685.77
Current expenditure	2 144.27	273.49	1 566.56	341.81	1 530.05	633.52	544.30
Intergovernmental expenditure	164.34	.16	15.27	-	26.28	-	-
Capital outlay	174.58	22.82	318.06	58.26	130.99	415.03	141.47
General expenditure by function:							
Education services:							
Education	1 010.12	-	851.93	-	773.84	-	-
Elementary and secondary education	1 010.12	-	851.93	-	773.84	-	-
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	37.31	26.10	-	.41	22.79	-	-
Social services and income maintenance:							
Public welfare	-	.61	-	-	-	.72	-
Hospitals	-	-	-	-	-	-	-
Health	-	1.14	-	4.98	3.26	4.74	-
Other	-	-	-	-	-	-	-
Transportation:							
Highways	46.79	97.76	90.94	56.16	12.00	101.06	58.60
Capital outlay	11.50	4.55	51.09	6.74	6.79	53.66	13.01
Air transportation	-	-	23.74	-	-	185.46	.11
Parking facilities	33.22	.24	-	-	-	1.99	34.68
Other	-	-	-	-	-	-	-
Public safety:							
Police protection	132.20	5.90	108.48	60.46	140.24	79.48	107.45
Fire protection	95.30	.06	106.59	7.01	112.26	64.29	57.62
Correction	-	-	-	-	10.33	-	-
Protective inspection and regulation	9.96	12.09	-	3.75	6.88	3.97	9.25
Environment and housing:							
Natural resources	-	3.60	-	2.52	-	-	-
Sewerage	5.84	-	17.23	65.55	3.88	76.75	-
Capital outlay	4.43	-	4.90	9.61	.12	35.98	-
Solid waste management	50.56	17.53	30.70	26.38	35.50	34.38	62.96
Parks and recreation	34.11	35.86	36.87	27.54	29.04	130.32	95.35
Housing and community development	152.27	1.77	197.22	29.14	71.83	29.30	83.69
Government administration:							
Financial administration	18.60	9.99	21.27	7.70	22.06	20.73	25.14
Judicial and legal	8.65	3.90	5.77	5.45	17.27	2.06	3.81
General public buildings	19.55	7.70	13.75	10.42	11.66	1.32	.04
Other	27.09	9.49	7.99	4.68	12.16	16.26	32.60
Interest on general debt	53.08	7.33	93.81	13.44	58.93	101.00	40.29
General expenditure, n.e.c.	584.19	55.11	276.34	73.51	317.11	194.72	73.98
Utility and liquor store expenditure	80.23	10.91	37.58	45.44	25.54	133.27	233.10
Insurance trust expenditure	-	-	5.39	-	-	8.96	-
Total debt outstanding	1 026.29	129.11	1 351.67	202.21	1 103.83	1 920.87	962.70
Long-term	766.11	66.14	1 058.74	166.71	1 063.25	1 920.87	962.70
Full faith and credit	553.82	66.14	544.26	166.71	701.42	1 133.12	859.0[illegible]
Utility debt only	77.95	3.06	-	64.91	38.75	235.09	327.4[illegible]
Long-term debt issued	-	-	138.52	-	129.77	234.34	342.0[illegible]
Long-term debt retired	98.45	10.22	86.29	22.32	160.90	35.55	[illegible]0.77
Cash and security holdings	721.63	85.59	929.47	155.82	903.42	1 749.70	937.[illegible]
Exhibit—City contribution to own retirement systems	-	-	5.16	-	-	6.33	-

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1987-88—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	North Carolina—Con.				North Dakota—Fargo	Ohio	
	Fayetteville	Greensboro	Raleigh	Winston-Salem		Akron	Canton
Population, 1986	75 771	176 653	180 427	148 077	68 015	222 055	86 906
Date of end of fiscal year	6/30	6/30	6/30	6/30	12/31	12/31	12/31
Revenue	**1 896.78**	**775.40**	**816.34**	**1 101.18**	**641.64**	**862.79**	**583.38**
General revenue	425.55	585.89	663.79	783.88	548.22	761.78	522.69
Intergovernmental revenue	176.68	208.71	226.78	253.22	83.25	134.35	89.67
From Federal Government	29.26	10.42	23.61	66.42	7.92	42.74	26.01
From State governments	71.96	113.55	101.37	101.43	53.31	91.61	60.51
From local governments	75.46	84.74	101.80	85.37	22.01	-	3.15
General revenue from own sources	248.87	377.17	437.01	530.66	464.97	627.43	433.02
Taxes	137.11	251.45	319.46	302.81	98.76	361.60	312.50
Property	125.58	229.06	283.66	281.00	70.69	55.52	22.90
General sales	-	-	-	-	-	-	-
Selective sales	.32	3.27	9.18	2.74	19.73	.79	-
Income	-	-	-	-	-	283.60	274.34
Other	11.22	19.12	26.62	19.07	8.34	21.69	15.26
Current charges	28.45	50.82	35.89	78.59	123.75	170.69	95.34
Miscellaneous revenue	83.30	74.90	81.67	149.27	242.46	95.15	25.18
Utility and liquor store revenue	1 470.64	189.51	152.54	287.34	57.31	101.01	60.69
Insurance trust revenue	.59	-	-	29.96	36.11	-	-
Expenditure	**2 297.15**	**759.74**	**803.21**	**1 037.58**	**558.96**	**879.00**	**605.23**
By character and object:							
Intergovernmental	-	-	3.81	4.68	1.38	2.19	.77
To State governments	-	-	-	-	-	2.19	.77
To local governments	-	-	3.81	4.68	1.38	-	-
Current operation	1 598.45	619.04	521.19	726.78	330.63	747.47	523.46
Capital outlay	680.02	123.04	251.36	243.29	123.31	73.31	53.71
Construction	654.17	63.13	206.83	198.75	109.33	65.01	20.82
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	18.13	17.66	26.85	54.34	81.48	56.04	27.28
Insurance benefits and repayments	.54	-	-	8.49	22.16	-	-
Exhibit—Salaries and wages	331.12	297.85	293.58	394.65	217.72	279.56	218.76
General expenditure	853.64	600.49	614.35	705.11	495.41	802.21	560.08
Current expenditure	404.67	496.99	436.91	555.51	372.09	728.91	511.44
Intergovernmental expenditure	-	-	3.81	4.68	1.38	2.19	.77
Capital outlay	448.97	103.50	177.45	149.60	123.31	73.31	48.64
General expenditure by function:							
Education services:							
Education	-	-	-	-	-	-	-
Elementary and secondary education	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	-	20.86	-	-	10.88	-	-
Social services and income maintenance:							
Public welfare	-	-	4.92	-	1.38	-	-
Hospitals	-	-	-	-	-	-	-
Health	-	-	-	-	21.50	24.03	17.10
Other	-	-	-	-	-	-	-
Transportation:							
Highways	47.41	70.36	148.15	89.75	43.42	100.56	56.04
Capital outlay	21.02	16.34	114.00	27.34	15.03	48.39	16.09
Air transportation	18.42	-	.07	-	14.81	1.21	-
Parking facilities	.57	4.62	4.38	7.26	2.73	7.62	.46
Other	-	-	-	-	15.39	-	-
Public safety:							
Police protection	106.29	108.72	89.71	133.00	59.06	104.36	120.20
Fire protection	55.97	65.84	61.53	53.05	47.31	84.63	88.81
Correction	-	-	-	-	-	5.96	-
Protective inspection and regulation	7.94	9.00	13.21	10.37	4.70	4.97	-
Environment and housing:							
Natural resources	-	7.00	.05	-	-	-	-
Sewerage	-	-	-	-	52.69	61.31	37.71
Capital outlay	-	-	-	-	44.11	-	.24
Solid waste management	36.43	47.21	52.61	53.57	65.07	81.97	21.70
Parks and recreation	33.46	119.10	75.62	130.65	3.07	21.97	16.91
Housing and community development	16.30	14.08	20.23	36.32	11.22	36.00	27.58
Government administration:							
Financial administration	6.49	13.94	16.90	14.31	15.39	25.64	10.43
Judicial and legal	4.55	1.92	1.78	1.78	3.94	22.40	28.67
General public buildings	4.51	17.80	5.64	2.16	2.65	9.06	9.24
Other	14.60	26.25	18.80	25.48	7.56	11.78	19.03
Interest on general debt	5.21	16.23	11.68	41.53	75.20	47.84	26.68
General expenditure, n.e.c.	495.48	57.57	89.02	105.88	37.43	150.88	79.50
Utility and liquor store expenditure	1 442.97	159.24	188.86	323.99	41.40	76.79	45.15
Insurance trust expenditure	.54	-	-	8.49	22.16	-	-
Total debt outstanding	685.82	206.04	471.41	777.26	1 367.48	579.59	395.60
Long-term	685.82	206.04	449.79	777.26	1 367.48	500.94	251.38
Full faith and credit	223.90	199.88	449.79	777.26	62.55	394.88	50.11
Utility debt only	622.60	7.02	232.33	116.82	74.35	74.40	3.45
Long-term debt issued	461.92	-	24.94	126.62	147.78	5.20	-
Long-term debt retired	24.66	20.22	42.82	44.23	112.23	11.91	34.58
Cash and security holdings	718.20	292.73	633.16	1 081.33	721.65	278.31	415.13
Exhibit—City contribution to own retirement systems	-	-	-	4.96	15.79	-	-

See footnotes at end of table.

able 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1987-88—Con.

Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Ohio—Con.						
	Cincinnati	Cleveland	Columbus	Dayton	Parma	Toledo	Youngstown
opulation, 1986	369 746	535 826	566 030	178 923	89 459	340 682	104 688
ate of end of fiscal year	12/31	12/31	12/31	12/31	12/31	12/31	12/31
Revenue	**1 570.71**	**1 124.39**	**892.29**	**1 280.87**	**362.03**	**761.19**	**481.47**
eneral revenue	1 164.01	851.87	765.25	1 083.21	362.03	704.67	365.82
Intergovernmental revenue	252.99	230.03	121.52	179.29	95.02	168.17	96.88
From Federal Government	79.90	129.36	43.75	99.72	51.34	103.02	53.01
From State governments	104.34	97.78	70.82	75.47	43.67	56.51	43.87
From local governments	68.74	2.88	6.95	4.10	–	8.63	–
General revenue from own sources	911.02	621.85	643.73	903.93	267.02	536.51	268.94
Taxes	484.77	443.04	399.13	526.14	213.46	352.16	231.27
Property	84.67	84.28	31.51	78.30	34.50	32.51	31.12
General sales	–	–	–	–	–	–	–
Selective sales	5.12	4.70	9.93	2.82	1.18	2.42	–
Income	362.92	342.00	343.40	434.13	165.62	300.18	192.82
Other	32.06	12.07	14.29	10.90	12.16	17.04	7.33
Current charges	247.26	110.11	169.58	211.93	7.88	129.46	12.07
Miscellaneous revenue	178.99	68.70	75.02	165.85	45.67	54.90	25.60
tility and liquor store revenue	116.00	272.52	127.04	197.65	–	56.52	115.65
nsurance trust revenue	290.70	–	–	–	–	–	–
Expenditure	**1 237.69**	**1 217.78**	**1 046.09**	**1 527.53**	**382.41**	**804.06**	**554.34**
y character and object:							
Intergovernmental	80.83	4.65	22.13	9.40	2.91	12.47	.61
To State governments	8.08	.04	3.10	.25	.87	6.36	.53
To local governments	72.74	4.62	19.03	9.14	2.03	6.10	.09
Current operation	743.03	870.16	609.85	745.90	271.50	492.47	518.04
Capital outlay	279.68	257.78	278.17	621.85	88.73	249.91	24.17
Construction	240.48	235.69	248.52	568.35	87.06	229.69	20.88
Assistance and subsidies	–	–	–	–	–	–	–
Interest on debt	35.17	85.20	135.94	150.38	19.27	49.21	11.52
Insurance benefits and repayments	98.99	–	–	–	–	–	–
Exhibit – Salaries and wages	446.85	436.98	339.07	387.93	113.61	284.92	207.31
eneral expenditure	1 035.85	869.30	873.98	1 360.93	382.41	746.98	484.18
Current expenditure	773.89	739.87	626.07	800.06	293.68	509.85	460.97
Intergovernmental expenditure	80.83	4.65	22.13	9.40	2.91	12.47	.61
Capital outlay	261.96	129.43	247.91	560.87	88.73	237.13	23.21
eneral expenditure by function:							
Education services:							
Education	–	–	–	–	–	–	–
Elementary and secondary education	–	–	–	–	–	–	–
Higher education	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–
Libraries	–	–	–	–	21.76	–	–
Social services and income maintenance:							
Public welfare	–	–	–	–	–	–	–
Hospitals	–	–	–	–	–	–	–
Health	66.63	27.68	30.08	–	1.58	13.21	6.30
Other	–	–	–	–	–	–	–
Transportation:							
Highways	78.61	81.90	61.65	53.40	46.09	53.70	49.03
Capital outlay	37.00	36.28	32.39	18.51	7.04	18.57	–
Air transportation	1.81	69.02	23.95	66.74	–	–	7.45
Parking facilities	14.08	3.75	1.64	2.86	–	1.86	5.35
Other	61.74	.21	–	–	–	–	–
Public safety:							
Police protection	135.54	177.54	132.59	120.72	56.84	134.35	78.05
Fire protection	106.60	94.00	82.12	86.91	45.70	81.78	56.49
Correction	.77	15.53	11.23	14.64	–	16.17	–
Protective inspection and regulation	9.66	13.68	8.39	17.25	2.85	6.37	–
Environment and housing:							
Natural resources	–	–	–	–	–	–	–
Sewerage	215.20	14.14	242.44	402.92	11.51	178.82	27.13
Capital outlay	107.94	3.23	183.94	358.79	5.09	130.53	.88
Solid waste management	25.53	47.80	46.18	35.19	–	33.89	12.12
Parks and recreation	79.14	66.72	38.26	45.82	22.35	29.81	8.14
Housing and community development	75.66	67.45	17.62	10.04	47.23	70.08	50.86
Government administration:							
Financial administration	27.09	16.09	15.59	41.77	11.60	14.51	8.25
Judicial and legal	6.88	31.49	21.82	22.65	14.41	20.54	112.01
General public buildings	5.54	12.20	9.78	74.08	5.30	7.88	10.96
Other	10.40	13.13	12.32	24.22	5.11	10.87	7.21
Interest on general debt	29.91	45.69	86.25	126.24	19.27	45.84	10.42
General expenditure, n.e.c.	85.06	71.27	32.07	215.39	70.81	27.30	34.41
tility and liquor store expenditure	102.85	348.48	172.11	166.60	–	57.09	70.16
nsurance trust expenditure	98.99	–	–	–	–	–	–
otal debt outstanding	573.33	1 311.99	1 797.30	1 784.56	389.22	508.84	204.91
Long-term	551.69	1 311.99	1 794.67	1 764.66	366.30	353.90	167.51
Full faith and credit	507.38	409.20	1 140.14	246.87	112.05	198.10	49.11
Utility debt only	65.14	772.63	505.79	417.67	–	31.67	17.19
Long-term debt issued	128.20	413.28	–	322.28	–	32.86	–
Long-term debt retired	58.41	43.30	138.09	293.37	19.01	56.07	32.50
ash and security holdings	3 079.67	636.20	614.41	1 540.53	337.62	177.92	137.23
Exhibit – City contribution to own retirement systems	37.19	–	–	–	–	–	–

See footnotes at end of table.

Table 6. **Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1987-88**—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Oklahoma				Oregon		
	Lawton	Norman	Oklahoma City	Tulsa	Eugene	Portland	Salem
Population, 1986	82 830	78 385	446 124	373 753	105 410	387 866	93 924
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue	**437.41**	**948.12**	**814.95**	**1 038.22**	**2 180.97**	**995.56**	**757.05**
General revenue	358.46	882.09	711.70	918.03	925.07	888.47	701.59
Intergovernmental revenue	15.33	50.76	75.01	45.06	125.20	169.01	148.89
From Federal Government	5.60	21.74	64.25	13.04	43.01	63.65	81.34
From State governments	9.66	29.02	10.72	31.38	43.67	47.16	55.12
From local governments	.07	-	.04	.65	38.52	58.21	12.42
General revenue from own sources	343.12	831.33	636.69	872.96	799.88	719.45	552.70
Taxes	214.95	235.61	282.15	379.58	338.62	434.31	351.28
Property	7.34	18.61	58.11	54.29	291.10	300.15	299.28
General sales	183.68	184.68	179.80	283.98	-	-	-
Selective sales	19.87	27.57	36.02	34.90	32.76	77.89	38.89
Income	-	-	-	-	-	-	-
Other	4.06	4.75	8.23	6.41	14.76	56.26	13.11
Current charges	86.44	563.76	258.76	195.65	316.33	174.95	159.30
Miscellaneous revenue	41.74	31.97	95.78	297.73	144.93	110.20	42.12
Utility and liquor store revenue	66.14	54.39	65.45	104.82	1 255.90	97.87	55.46
Insurance trust revenue	12.82	11.63	37.79	15.37	-	9.22	-
Expenditure	**334.85**	**789.91**	**854.75**	**1 056.85**	**2 177.49**	**1 108.36**	**760.96**
By character and object:							
Intergovernmental	-	-	.02	6.26	16.86	-	.04
To State governments	-	-	-	-	-	-	-
To local governments	-	-	.02	6.26	16.86	-	.04
Current operation	313.65	715.79	493.40	538.92	1 590.31	740.47	642.27
Capital outlay	6.05	49.08	274.23	266.37	438.91	197.69	52.60
Construction	6.05	17.07	251.40	196.01	423.53	146.38	35.57
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	10.58	20.44	75.78	238.74	131.40	103.25	66.04
Insurance benefits and repayments	4.58	4.61	11.32	6.57	-	66.96	-
Exhibit—Salaries and wages	239.96	435.29	269.09	264.96	410.20	474.75	298.70
General expenditure	304.89	767.74	704.56	930.60	861.00	940.36	721.37
Current expenditure	298.85	718.77	504.58	705.24	718.35	747.76	668.84
Intergovernmental expenditure	-	-	.02	6.26	16.86	-	.04
Capital outlay	6.04	48.96	199.98	225.36	142.65	192.59	52.53
General expenditure by function:							
Education services:							
Education	-	-	-	.52	-	-	-
Elementary and secondary education	-	-	-	.52	-	-	-
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	4.96	1.00	-	-	18.22	-	19.24
Social services and income maintenance:							
Public welfare	.36	-	-	-	-	-	-
Hospitals	-	401.37	89.65	-	-	29.36	-
Health	1.96	-	2.10	15.02	-	7.20	-
Other	-	-	-	-	-	-	-
Transportation:							
Highways	30.50	34.53	52.32	52.76	79.28	46.64	62.67
Capital outlay	-	14.51	23.35	37.58	43.30	5.77	16.67
Air transportation	13.81	-	65.87	79.60	77.54	-	2.07
Parking facilities	-	15.14	4.64	4.77	7.25	4.36	14.46
Other	-	-	-	-	-	-	-
Public safety:							
Police protection	65.60	58.23	84.82	100.32	95.10	163.58	100.11
Fire protection	52.12	44.69	58.77	72.44	97.38	102.98	68.44
Correction	-	-	2.62	.26	-	-	-
Protective inspection and regulation	3.15	6.03	6.78	6.05	13.55	16.60	6.79
Environment and housing:							
Natural resources	-	-	-	-	-	-	-
Sewerage	23.66	38.40	120.66	127.43	95.55	99.63	90.86
Capital outlay	.01	17.66	66.17	87.84	16.46	38.47	11.81
Solid waste management	21.48	42.32	20.41	65.29	-	8.73	7.11
Parks and recreation	11.98	32.03	44.84	57.89	104.79	80.05	38.81
Housing and community development	7.38	6.84	24.09	12.35	63.34	166.32	109.67
Government administration:							
Financial administration	9.72	13.40	14.35	11.72	36.43	28.64	15.23
Judicial and legal	6.30	6.35	9.25	6.94	16.23	4.58	7.47
General public buildings	8.63	-	5.55	4.81	3.13	13.58	16.84
Other	8.32	24.57	9.30	5.57	108.41	20.01	18.08
Interest on general debt	10.58	20.44	66.55	228.42	27.95	78.32	60.54
General expenditure, n.e.c.	24.19	22.40	21.99	78.42	16.86	69.57	80.98
Utility and liquor store expenditure	25.39	17.57	138.86	119.69	1 316.49	101.05	39.59
Insurance trust expenditure	4.58	4.61	11.32	6.57	-	66.96	-
Total debt outstanding	125.53	421.92	1 042.03	3 908.93	2 098.52	1 520.02	870.30
Long-term	125.53	421.92	1 042.03	3 908.93	2 098.52	1 401.52	870.30
Full faith and credit	101.39	339.07	310.11	336.34	1 922.98	532.00	870.30
Utility debt only	-	52.69	126.14	121.29	1 643.72	354.36	74.78
Long-term debt issued	-	-	31.94	906.28	188.55	195.95	176.74
Long-term debt retired	29.31	45.33	72.86	168.14	271.44	170.80	201.40
Cash and security holdings	251.55	417.38	898.43	3 829.69	669.38	827.24	560.94
Exhibit—City contribution to own retirement systems	5.26	-	8.63	6.50	-	58.36	-

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1987-88—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Pennsylvania						
	Allentown	Erie	Philadelphia	Pittsburgh	Reading	Scranton	Upper Darby township
Population, 1986	104 355	115 269	1 642 854	387 490	77 620	82 258	86 435
Date of end of fiscal year	12/31	12/31	6/30	12/31	12/31	12/31	12/31
Revenue	**562.57**	**536.91**	**1 843.17**	**884.10**	**588.29**	**300.19**	**308.61**
General revenue	471.72	445.52	1 463.24	855.03	453.53	285.46	286.82
Intergovernmental revenue	59.26	109.23	336.53	190.91	85.49	17.10	46.51
From Federal Government	–	40.81	59.47	44.71	59.61	1.33	19.24
From State governments	58.51	62.91	248.12	76.55	22.62	15.78	16.02
From local governments	.75	5.51	28.94	69.65	3.26	–	11.25
General revenue from own sources	412.46	336.29	1 126.72	664.13	368.04	268.35	240.31
Taxes	264.91	214.16	879.12	552.22	204.99	245.57	146.46
Property	162.22	172.05	169.50	252.24	136.76	80.49	125.32
General sales	–	–	–	–	–	–	–
Selective sales	–	–	18.04	52.84	–	–	–
Income	45.19	32.97	540.74	151.85	33.55	121.62	–
Other	57.51	9.14	150.84	95.29	34.68	43.46	21.14
Current charges	111.99	96.32	149.80	29.24	100.10	12.98	74.83
Miscellaneous revenue	35.55	25.81	97.79	82.66	62.95	9.80	19.02
Utility and liquor store revenue	65.09	74.56	349.68	–	61.53	–	–
Insurance trust revenue	25.77	16.83	30.25	29.07	73.23	14.73	21.80
Expenditure	**598.39**	**556.59**	**1 897.34**	**846.61**	**520.59**	**401.15**	**310.89**
By character and object:							
Intergovernmental	–	18.91	48.58	18.17	.49	29.29	16.56
To State governments	–	–	2.51	–	–	–	–
To local governments	–	18.91	46.07	18.17	.49	29.29	16.56
Current operation	472.77	415.20	1 419.80	593.38	354.47	337.01	250.25
Capital outlay	52.49	67.50	155.10	57.66	98.79	.60	26.36
Construction	52.49	59.79	87.79	50.29	95.32	.45	26.36
Assistance and subsidies	–	–	–	–	–	–	–
Interest on debt	35.05	15.03	146.93	94.17	32.87	2.54	7.30
Insurance benefits and repayments	38.07	39.94	126.93	83.23	33.97	31.72	10.44
Exhibit—Salaries and wages	250.27	230.79	637.29	378.99	195.21	144.92	118.54
General expenditure	506.49	444.12	1 388.80	728.43	445.23	369.44	300.46
Current expenditure	454.00	380.14	1 288.93	671.31	346.44	368.84	274.10
Intergovernmental expenditure	–	18.91	48.58	18.17	.49	29.29	16.56
Capital outlay	52.49	63.98	99.87	57.12	98.79	.60	26.36
General expenditure by function:							
Education services:							
Education	–	–	14.15	–	–	–	–
Elementary and secondary education	–	–	4.87	–	–	–	–
Higher education	–	–	9.28	–	–	–	–
Other	–	–	–	–	–	–	–
Libraries	–	.09	16.92	11.46	6.12	12.08	3.77
Social services and income maintenance:							
Public welfare	–	–	95.21	.08	–	–	–
Hospitals	–	–	8.88	–	–	–	–
Health	15.47	.54	112.53	20.13	2.10	.61	2.53
Other	–	–	–	–	–	–	–
Transportation:							
Highways	113.17	40.24	31.07	50.33	54.02	14.84	32.50
Capital outlay	52.49	8.92	5.37	25.94	25.37	–	–
Air transportation	.11	–	22.09	–	–	–	–
Parking facilities	–	2.78	–	–	.10	–	2.77
Other	–	–	34.98	–	.49	–	–
Public safety:							
Police protection	66.38	71.25	172.38	98.14	71.52	61.82	64.85
Fire protection	49.26	69.17	62.97	77.92	41.82	72.47	15.51
Correction	–	–	67.13	–	–	–	–
Protective inspection and regulation	5.13	2.01	9.52	4.19	3.16	2.60	–
Environment and housing:							
Natural resources	–	–	–	.48	.32	–	–
Sewerage	63.14	65.55	49.94	5.53	75.79	–	39.98
Capital outlay	–	5.40	8.37	.24	56.07	–	1.94
Solid waste management	26.65	13.79	82.27	27.39	21.18	17.65	12.43
Parks and recreation	23.45	11.87	43.11	49.87	16.05	13.24	12.81
Housing and community development	26.60	32.07	84.83	21.21	52.98	19.39	18.75
Government administration:							
Financial administration	26.41	10.69	33.04	18.06	10.20	5.56	12.65
Judicial and legal	2.10	1.92	81.17	5.38	1.95	1.20	1.28
General public buildings	10.36	9.41	26.31	11.04	10.32	3.73	27.85
Other	14.16	14.19	17.00	18.70	20.15	8.75	4.91
Interest on general debt	25.38	9.17	104.14	94.17	32.87	2.54	7.30
General expenditure, n.e.c.	38.71	89.36	219.19	214.34	24.10	132.95	40.57
Utility and liquor store expenditure	53.83	72.53	381.61	34.95	41.38	–	–
Insurance trust expenditure	38.07	39.94	126.93	83.23	33.97	31.72	10.44
Total debt outstanding	651.80	196.15	2 339.01	1 393.88	506.60	98.93	83.37
Long-term	651.80	196.15	2 201.52	1 393.88	506.60	98.93	83.37
Full faith and credit	349.85	125.62	798.30	915.48	506.60	98.93	83.37
Utility debt only	194.24	72.27	622.98	–	–	–	–
Long-term debt issued	344.10	–	253.62	89.81	–	74.40	–
Long-term debt retired	230.44	18.65	299.93	119.69	17.79	10.07	6.58
Cash and security holdings	541.65	277.92	1 890.46	969.61	810.42	151.63	363.54
Exhibit—City contribution to own retirement systems	20.32	25.17	90.84	56.42	18.54	23.15	.78

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1987-88—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Rhode Island		South Carolina—Columbia	South Dakota—Sioux Falls	Tennessee			
	Providence	Warwick			Chattanooga	Knoxville	Memphis	Nashville-Davidson
Population, 1986	157 201	(NA)	93 024	97 783	162 172	173 212	652 636	473 673
Date of end of fiscal year	6/30	(NA)	6/30	12/31	6/30	6/30	6/30	6/30
Revenue	**1 626.62**	**(NA)**	**811.66**	**712.56**	**3 069.64**	**2 493.16**	**2 414.49**	**3 016.08**
General revenue	1 435.17	(NA)	571.43	555.25	1 288.15	669.90	1 065.70	1 753.34
Intergovernmental revenue	535.72	(NA)	101.16	52.91	706.17	171.65	658.76	374.97
From Federal Government	52.55	(NA)	50.03	21.97	93.86	21.78	18.97	40.64
From State governments	474.23	(NA)	40.39	22.10	273.85	83.54	359.46	332.04
From local governments	8.94	(NA)	10.74	8.85	338.46	66.33	280.34	2.29
General revenue from own sources	899.45	(NA)	470.28	502.34	581.98	498.25	406.94	1 378.37
Taxes	760.48	(NA)	230.23	341.93	346.00	300.54	227.01	787.03
Property	750.79	(NA)	144.03	125.89	301.70	257.63	167.24	413.02
General sales	-	(NA)	-	206.06	-	-	-	265.64
Selective sales	-	(NA)	29.86	2.18	36.42	39.37	42.94	47.66
Income	-	(NA)	-	-	-	-	-	-
Other	9.69	(NA)	56.34	7.80	7.89	3.54	16.84	60.71
Current charges	86.08	(NA)	165.29	108.81	168.30	139.06	112.58	249.36
Miscellaneous revenue	52.89	(NA)	74.75	51.59	67.68	58.65	67.35	341.96
Utility and liquor store revenue	78.74	(NA)	190.96	88.75	1 737.94	1 734.45	1 164.91	1 191.03
Insurance trust revenue	112.71	(NA)	49.27	68.56	43.55	88.81	163.88	71.71
Expenditure	**1 511.26**	**(NA)**	**913.17**	**662.97**	**3 141.53**	**2 373.27**	**2 206.84**	**3 087.77**
By character and object:								
Intergovernmental	21.18	(NA)	-	6.05	.20	29.18	22.59	14.98
To State governments	1.64	(NA)	-	-	.20	7.63	.11	.01
To local governments	19.54	(NA)	-	6.05	-	21.56	22.47	14.97
Current operation	1 199.89	(NA)	569.53	437.91	2 791.59	2 073.97	1 895.40	2 231.69
Capital outlay	35.05	(NA)	245.13	168.72	278.06	155.80	145.47	398.85
Construction	29.03	(NA)	208.81	131.53	165.90	142.33	107.22	303.02
Assistance and subsidies	66.36	(NA)	-	-	-	-	-	1.21
Interest on debt	70.67	(NA)	90.35	30.93	48.70	34.29	68.11	365.76
Insurance benefits and repayments	118.11	(NA)	8.16	19.36	22.99	80.03	74.27	75.28
Exhibit—Salaries and wages	726.60	(NA)	359.99	252.67	647.78	237.29	800.94	850.92
General expenditure	1 337.70	(NA)	636.21	494.96	1 354.35	552.92	1 008.36	1 683.46
Current expenditure	1 302.64	(NA)	465.91	391.31	1 151.80	530.26	933.07	1 410.57
Intergovernmental expenditure	21.18	(NA)	-	6.05	.20	29.18	22.59	14.98
Capital outlay	35.05	(NA)	172.30	103.66	202.56	22.66	75.31	272.89
General expenditure by function:								
Education services:								
Education	580.53	(NA)	-	-	485.66	21.56	499.83	574.05
Elementary and secondary education	580.53	(NA)	-	-	485.66	21.56	499.83	574.05
Higher education	-	(NA)	-	-	-	-	-	-
Other	-	(NA)	-	-	-	-	-	-
Libraries	7.65	(NA)	-	15.36	16.71	-	13.34	14.19
Social services and income maintenance:								
Public welfare	68.06	(NA)	-	-	38.87	-	-	15.85
Hospitals	-	(NA)	-	-	-	-	13.42	121.13
Health	.78	(NA)	2.57	12.41	16.64	17.10	7.23	33.76
Other	-	(NA)	-	-	-	-	-	-
Transportation:								
Highways	29.26	(NA)	56.37	95.81	53.62	84.05	24.32	66.52
Capital outlay	-	(NA)	15.02	54.01	20.44	-	9.32	30.13
Air transportation	-	(NA)	-	13.33	23.00	15.55	1.54	-
Parking facilities	-	(NA)	45.57	17.75	-	.71	.10	.94
Other	3.74	(NA)	-	-	-	-	.62	-
Public safety:								
Police protection	123.05	(NA)	90.56	59.65	83.77	86.92	98.09	105.40
Fire protection	116.29	(NA)	79.79	51.22	65.91	86.02	75.69	58.54
Correction	-	(NA)	-	-	-	-	-	37.19
Protective inspection and regulation	12.30	(NA)	4.57	4.89	-	-	2.53	7.48
Environment and housing:								
Natural resources	-	(NA)	.16	-	-	-	-	-
Sewerage	3.43	(NA)	88.78	52.14	104.60	63.67	45.77	138.83
Capital outlay	3.00	(NA)	42.33	20.51	60.63	9.20	14.36	84.20
Solid waste management	17.94	(NA)	50.18	4.81	37.02	16.45	37.01	30.48
Parks and recreation	44.34	(NA)	72.53	54.72	32.91	34.45	66.13	54.20
Housing and community development	57.62	(NA)	37.46	13.90	21.59	23.50	10.67	13.88
Government administration:								
Financial administration	31.52	(NA)	8.63	13.47	17.77	7.29	9.70	16.34
Judicial and legal	14.72	(NA)	13.95	2.62	8.92	4.76	5.86	31.33
General public buildings	15.34	(NA)	9.83	2.24	4.53	10.85	2.01	8.35
Other	32.96	(NA)	10.38	7.98	12.74	6.85	5.80	9.95
Interest on general debt	67.73	(NA)	12.13	30.93	47.99	17.00	39.84	246.06
General expenditure, n.e.c.	110.41	(NA)	54.75	41.76	282.10	56.19	49.09	97.00
Utility and liquor store expenditure	55.46	(NA)	266.80	148.65	1 764.19	1 740.32	1 123.19	1 329.04
Insurance trust expenditure	118.11	(NA)	8.16	19.36	22.99	80.03	74.27	75.28
Total debt outstanding	675.07	(NA)	1 256.92	357.58	919.82	1 545.59	1 221.93	5 011.99
Long-term	636.06	(NA)	1 250.56	357.58	919.82	1 545.59	1 221.93	4 968.59
Full faith and credit	636.06	(NA)	81.20	120.52	824.64	848.70	724.16	1 249.19
Utility debt only	49.06	(NA)	905.95	-	96.99	359.82	427.67	1 442.85
Long-term debt issued	95.42	(NA)	-	43.97	142.56	302.84	133.79	431.70
Long-term debt retired	56.42	(NA)	33.01	39.07	45.19	54.15	202.33	602.87
Cash and security holdings	1 137.96	(NA)	1 068.21	915.18	1 141.43	1 807.03	2 148.67	4 130.58
Exhibit—City contribution to own retirement systems	73.12	(NA)	4.31	20.54	38.12	80.95	46.48	65.21

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1987-88—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Texas						
	Abilene	Amarillo	Arlington	Austin	Beaumont	Brownsville	Corpus Christi
Population, 1986	112 433	165 848	249 770	466 554	119 896	102 110	263 903
Date of end of fiscal year	9/30	9/30	9/30	9/30	9/30	9/30	7/31
Revenue	**501.42**	**588.20**	**607.22**	**2 052.00**	**658.29**	**784.75**	**720.28**
General revenue	385.47	489.64	501.71	1 011.94	577.89	395.00	535.90
Intergovernmental revenue	41.32	42.57	29.88	118.58	102.10	81.65	55.85
From Federal Government	19.49	29.13	22.69	22.57	95.54	75.17	34.93
From State governments	21.83	9.31	4.34	94.39	6.06	5.64	7.79
From local governments	.01	4.13	2.84	1.62	.49	.83	13.14
General revenue from own sources	344.15	447.07	471.84	893.36	475.80	313.35	480.05
Taxes	217.75	215.20	277.22	332.92	289.63	140.69	242.06
Property	114.90	103.43	159.50	201.53	159.40	86.01	145.31
General sales	61.51	68.27	67.95	85.49	78.76	39.13	57.91
Selective sales	38.83	39.02	42.21	34.26	48.10	12.63	35.59
Income	-	-	-	-	-	-	-
Other	2.50	4.46	7.55	11.64	3.38	3.11	3.25
Current charges	73.48	102.88	99.92	353.52	90.29	98.20	106.15
Miscellaneous revenue	52.92	128.99	94.70	206.91	95.87	74.26	131.84
Utility and liquor store revenue	103.65	81.51	105.51	946.03	76.86	389.76	184.38
Insurance trust revenue	12.29	17.05	-	94.04	3.54	-	-
Expenditure	**469.76**	**542.72**	**737.22**	**2 848.62**	**632.50**	**877.89**	**758.39**
By character and object:							
Intergovernmental	-	6.08	31.34	33.27	-	-	-
To State governments	-	-	-	-	-	-	-
To local governments	-	6.08	31.34	33.27	-	-	-
Current operation	394.07	369.65	350.19	968.44	436.78	602.63	432.33
Capital outlay	34.92	65.62	224.13	1 269.66	82.57	152.25	210.07
Construction	28.98	46.01	139.70	1 156.40	52.16	34.51	185.15
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	34.63	76.60	131.55	546.62	110.22	123.00	115.99
Insurance benefits and repayments	6.14	4.76	-	30.63	2.93	-	-
Exhibit—Salaries and wages	242.29	274.41	236.99	549.35	248.47	211.27	253.23
General expenditure	401.94	457.17	569.80	1 279.44	549.57	356.95	523.03
Current expenditure	367.07	394.54	422.30	757.27	479.97	305.75	428.80
Intergovernmental expenditure	-	6.08	31.34	33.27	-	-	-
Capital outlay	34.87	62.64	147.50	522.17	69.59	51.20	94.23
General expenditure by function:							
Education services:							
Education	-	-	-	.77	-	-	-
Elementary and secondary education	-	-	-	.77	-	-	-
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	11.69	12.72	8.38	16.42	8.63	1.99	8.39
Social services and income maintenance:							
Public welfare	-	-	-	2.28	-	.64	-
Hospitals	-	-	-	190.74	-	-	-
Health	9.21	10.53	5.59	37.56	23.80	50.40	19.18
Other	-	-	-	-	-	-	-
Transportation:							
Highways	23.70	46.80	117.46	167.18	81.47	39.18	49.19
Capital outlay	-	7.66	86.25	139.12	25.46	22.15	9.98
Air transportation	4.42	19.36	2.43	17.93	-	22.70	28.57
Parking facilities	-	-	-	-	-	6.71	1.53
Other	-	-	-	-	-	-	-
Public safety:							
Police protection	57.00	54.83	78.06	109.07	87.46	50.56	70.90
Fire protection	48.57	38.76	58.79	72.54	67.99	29.37	45.35
Correction	-	-	-	-	-	1.94	1.36
Protective inspection and regulation	3.79	5.55	14.27	13.78	-	4.23	4.76
Environment and housing:							
Natural resources	-	-	-	-	-	-	-
Sewerage	18.23	48.85	48.42	273.33	22.97	30.40	54.45
Capital outlay	-	28.64	-	227.45	7.00	1.59	28.29
Solid waste management	27.32	30.73	4.24	31.39	39.13	19.26	20.37
Parks and recreation	31.82	27.45	39.12	61.47	41.51	16.14	54.78
Housing and community development	18.73	21.86	25.23	3.57	25.33	22.93	.01
Government administration:							
Financial administration	20.78	11.34	23.03	15.92	30.02	14.29	21.93
Judicial and legal	4.79	4.42	5.71	15.77	2.46	3.22	7.07
General public buildings	3.31	12.26	7.25	3.80	-	7.14	.76
Other	12.24	5.76	8.06	14.62	5.36	6.71	14.65
Interest on general debt	33.03	73.97	102.77	159.54	91.82	23.67	102.76
General expenditure, n.e.c.	73.30	31.98	22.96	71.55	21.62	5.47	17.03
Utility and liquor store expenditure	61.68	80.78	167.42	1 538.56	80.00	520.94	235.36
Insurance trust expenditure	6.14	4.76	-	30.63	2.93	-	-
Total debt outstanding	841.07	910.49	1 828.15	6 178.13	1 269.85	1 621.90	1 577.06
Long-term	841.07	910.49	1 828.15	6 165.58	1 269.85	1 621.90	1 577.06
Full faith and credit	223.53	50.79	931.14	956.26	635.23	289.74	494.50
Utility debt only	15.97	35.57	422.00	3 846.24	188.58	1 286.63	157.50
Long-term debt issued	424.14	-	240.80	665.35	467.75	.50	281.64
Long-term debt retired	446.35	48.37	96.38	102.87	476.22	23.41	52.42
Cash and security holdings	981.77	1 476.76	827.82	3 232.35	757.18	815.69	1 498.39
Exhibit—City contribution to own retirement systems	3.35	2.80	-	31.97	2.71	-	-

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1987-88—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Texas—Con.						
	Dallas	El Paso	Fort Worth	Garland	Grand Prairie	Houston	Irving
Population, 1986	1 003 519	491 798	429 549	176 510	95 882	1 728 911	128 532
Date of end of fiscal year	9/30	8/31	9/30	9/30	9/30	6/30	9/30
Revenue	**1 039.78**	**519.70**	**989.62**	**1 260.40**	**699.69**	**941.62**	**713.73**
General revenue	736.61	410.63	745.96	466.09	586.56	723.38	604.83
Intergovernmental revenue	37.50	49.23	59.68	53.50	9.57	92.75	2.61
From Federal Government	17.43	30.87	25.06	45.21	8.35	76.29	-
From State governments	13.93	15.62	22.97	8.29	1.22	5.99	2.19
From local governments	6.14	2.75	11.65	-	-	10.48	.41
General revenue from own sources	699.11	361.40	686.28	412.59	576.99	630.63	602.22
Taxes	435.28	166.81	378.36	220.86	285.08	347.09	414.30
Property	255.36	93.61	249.20	150.42	171.21	200.34	222.89
General sales	100.02	45.84	75.36	48.56	60.60	86.07	109.79
Selective sales	67.12	20.95	43.32	17.53	44.39	51.72	70.89
Income	-	-	-	-	-	-	-
Other	12.78	6.41	10.48	4.35	8.89	8.96	10.74
Current charges	141.47	93.70	138.23	124.51	103.73	179.15	96.82
Miscellaneous revenue	122.37	100.88	169.69	67.21	188.18	104.38	91.10
Utility and liquor store revenue	110.13	60.54	114.35	794.31	113.13	109.19	108.90
Insurance trust revenue	193.04	48.53	129.31	-	-	109.05	-
Expenditure	**1 176.13**	**442.53**	**1 048.44**	**1 329.52**	**837.97**	**968.49**	**807.09**
By character and object:							
Intergovernmental	83.64	8.73	32.89	.78	65.63	17.14	2.42
To State governments	-	-	-	-	9.39	-	-
To local governments	83.64	8.73	32.89	.78	56.25	17.14	2.42
Current operation	535.70	272.46	569.52	1 003.04	383.28	468.58	571.66
Capital outlay	384.73	78.02	252.42	262.50	199.64	326.28	189.25
Construction	308.55	66.01	223.30	261.23	187.26	288.70	146.10
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	111.49	64.73	157.87	63.21	189.41	130.58	43.76
Insurance benefits and repayments	60.56	18.59	35.74	-	-	25.92	-
Exhibit—Salaries and wages	356.70	172.28	294.16	227.85	175.76	295.28	275.01
General expenditure	952.72	353.83	813.92	553.81	695.31	826.25	705.88
Current expenditure	600.61	294.38	606.94	360.70	572.16	538.53	522.59
Intergovernmental expenditure	83.64	8.73	32.89	.78	65.63	17.14	2.42
Capital outlay	352.11	59.45	206.98	193.11	123.15	287.72	183.29
General expenditure by function:							
Education services:							
Education	-	-	-	-	-	-	.01
Elementary and secondary education	-	-	-	-	-	-	.01
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	16.12	7.31	16.98	16.17	6.93	11.66	17.66
Social services and income maintenance:							
Public welfare	-	.56	-	-	-	-	-
Hospitals	-	-	-	-	-	-	-
Health	12.57	19.61	16.41	4.83	10.50	17.06	7.17
Other	-	-	-	-	-	-	-
Transportation:							
Highways	72.18	27.64	96.22	78.23	91.24	66.92	106.21
Capital outlay	47.78	14.65	55.26	49.79	47.22	48.65	69.55
Air transportation	21.88	15.73	9.57	-	25.78	56.01	-
Parking facilities	29.58	.12	.42	-	-	-	-
Other	-	-	-	-	-	-	-
Public safety:							
Police protection	123.53	64.42	101.89	61.66	79.50	103.52	64.52
Fire protection	70.28	35.66	71.24	43.61	55.89	64.62	68.24
Correction	3.61	.48	1.17	-	-	.35	2.01
Protective inspection and regulation	7.94	3.73	8.25	4.97	7.93	3.91	6.12
Environment and housing:							
Natural resources	-	11.88	-	-	-	-	-
Sewerage	191.03	29.27	121.81	161.95	42.44	199.12	74.07
Capital outlay	158.52	15.01	67.77	120.32	2.92	151.90	18.13
Solid waste management	33.76	16.63	26.52	38.71	32.54	20.03	32.81
Parks and recreation	85.97	20.44	79.76	43.54	47.94	38.83	88.41
Housing and community development	15.86	7.21	7.45	15.65	17.72	23.42	-
Government administration:							
Financial administration	12.69	9.81	22.85	10.29	17.10	12.58	17.20
Judicial and legal	10.23	6.72	9.28	6.26	7.19	10.55	8.29
General public buildings	32.85	1.58	14.85	8.29	3.81	1.39	8.83
Other	8.34	4.57	9.02	11.91	6.67	3.79	16.17
Interest on general debt	93.41	56.16	129.39	34.60	173.59	99.16	29.79
General expenditure, n.e.c.	110.87	14.33	68.83	13.13	68.54	93.34	158.17
Utility and liquor store expenditure	162.84	70.10	198.78	775.71	142.65	116.32	101.21
Insurance trust expenditure	60.56	18.59	35.74	-	-	25.92	-
Total debt outstanding	1 406.65	863.25	2 233.00	1 330.72	2 621.32	2 066.01	640.17
Long-term	1 406.65	863.25	2 233.00	1 330.72	2 621.32	2 066.01	640.17
Full faith and credit	654.62	118.88	1 057.38	458.72	606.56	678.42	452.22
Utility debt only	169.08	101.66	364.84	417.21	332.35	395.89	187.95
Long-term debt issued	127.75	76.76	483.21	156.22	859.23	318.65	119.62
Long-term debt retired	76.79	38.32	279.39	121.72	113.93	75.86	31.12
Cash and security holdings	1 859.47	1 415.75	2 406.86	592.11	2 361.99	2 030.41	585.41
Exhibit—City contribution to own retirement systems	62.35	20.74	32.83	-	-	31.96	-

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1987-88—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Texas—Con.						
	Laredo	Lubbock	McAllen	Mesquite	Midland	Odessa	Pasadena
Population, 1986	117 061	186 397	83 296	88 700	98 058	101 211	118 052
Date of end of fiscal year	9/30	9/30	9/30	9/30	9/30	9/30	9/30
Revenue	**467.35**	**849.11**	**749.17**	**626.64**	**649.58**	**479.17**	**472.47**
General revenue	404.96	512.66	689.52	548.42	518.98	362.69	393.50
Intergovernmental revenue	63.39	46.58	48.90	27.77	16.48	29.64	52.55
From Federal Government	34.15	29.46	46.64	26.91	14.06	13.06	23.01
From State governments	18.77	11.06	1.97	.86	2.42	2.00	1.59
From local governments	10.47	6.06	.29	-	-	14.56	27.95
General revenue from own sources	341.57	466.09	640.63	520.65	502.50	333.05	340.95
Taxes	150.08	233.89	211.47	289.18	253.70	175.02	211.63
Property	74.75	142.05	99.93	163.38	128.42	89.79	133.95
General sales	41.78	67.40	72.70	87.97	69.59	58.62	46.11
Selective sales	30.13	21.07	35.19	32.20	51.61	25.46	29.65
Income	-	-	-	-	-	-	-
Other	3.42	3.37	3.65	5.63	4.07	1.15	1.92
Current charges	149.16	86.84	125.81	108.15	145.21	87.57	82.34
Miscellaneous revenue	42.33	145.36	303.34	123.33	103.59	70.46	46.99
Utility and liquor store revenue	54.79	317.99	53.36	78.22	115.11	97.98	78.97
Insurance trust revenue	7.60	18.46	6.28	-	15.50	18.50	-
Expenditure	**525.09**	**802.30**	**758.89**	**714.42**	**602.35**	**558.89**	**459.48**
By character and object:							
Intergovernmental	.95	7.21	5.35	-	2.46	-	-
To State governments	-	-	-	-	-	-	-
To local governments	.95	7.21	5.35	-	2.46	-	-
Current operation	344.07	539.69	336.96	442.18	441.35	423.12	361.76
Capital outlay	133.46	130.05	138.19	146.84	52.16	65.58	59.08
Construction	120.98	66.93	126.99	124.44	46.30	65.58	40.47
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	43.13	115.91	275.44	125.40	98.18	62.83	38.64
Insurance benefits and repayments	3.48	9.45	.94	-	8.20	7.37	-
Exhibit—Salaries and wages	149.30	238.79	163.01	259.20	265.91	167.03	179.07
General expenditure	450.82	503.38	[illegible]	608.48	488.03	426.93	390.09
Current expenditure	329.36	411.76	[illegible]	490.76	450.94	363.83	344.94
Intergovernmental expenditure	.95	7.21	5.35	-	2.46	-	-
Capital outlay	121.46	91.62	128.66	117.72	37.09	63.10	45.15
General expenditure by function:							
Education services:							
Education	-	-	-	-	-	-	-
Elementary and secondary education	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	2.63	8.92	9.55	21.05	-	-	9.57
Social services and income maintenance:							
Public welfare	13.10	-	-	-	.82	4.47	-
Hospitals	-	-	-	-	-	-	-
Health	9.64	11.61	1.90	4.94	13.91	-	7.86
Other	-	-	-	-	-	-	-
Transportation:							
Highways	87.90	50.41	45.99	90.16	63.77	40.05	43.48
Capital outlay	32.52	20.78	15.17	59.20	18.71	4.80	9.54
Air transportation	12.57	37.70	6.24	6.82	26.27	-	-
Parking facilities	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Public safety:							
Police protection	47.87	64.01	75.07	76.49	78.37	79.47	98.36
Fire protection	42.47	54.22	40.11	66.49	51.45	55.79	10.66
Correction	-	-	-	-	-	5.45	-
Protective inspection and regulation	1.81	2.68	2.00	4.52	4.43	5.06	-
Environment and housing:							
Natural resources	-	-	-	-	-	-	-
Sewerage	94.54	30.98	63.12	32.46	43.86	62.50	70.86
Capital outlay	64.00	13.73	47.30	4.02	1.15	47.52	27.08
Solid waste management	18.85	25.75	23.60	36.38	25.98	27.28	28.26
Parks and recreation	24.24	46.29	63.33	34.23	37.21	15.35	27.72
Housing and community development	15.48	27.20	5.10	25.05	11.32	9.63	-
Government administration:							
Financial administration	11.32	5.93	12.73	13.10	21.26	15.47	13.16
Judicial and legal	3.89	6.22	5.55	4.57	11.10	6.61	9.39
General public buildings	2.29	10.19	2.14	3.02	6.66	4.17	.06
Other	6.75	17.49	12.56	10.59	11.97	9.20	9.20
Interest on general debt	37.15	90.87	269.69	116.12	68.57	41.88	31.31
General expenditure, n.e.c.	18.30	12.90	68.90	62.49	11.06	43.63	30.20
Utility and liquor store expenditure	70.79	289.47	51.29	105.94	106.12	124.59	69.39
Insurance trust expenditure	3.48	9.45	.94	-	8.20	7.37	-
Total debt outstanding	513.48	1 614.22	4 100.41	1 428.90	1 230.88	753.47	528.30
Long-term	513.48	1 614.22	4 100.41	1 428.90	1 230.88	753.47	528.30
Full faith and credit	189.67	438.06	192.62	513.80	457.74	71.58	339.98
Utility debt only	59.93	309.10	70.17	117.19	365.04	238.12	174.50
Long-term debt issued	110.81	535.90	35.42	128.52	66.02	232.48	-
Long-term debt retired	24.24	373.24	167.53	67.45	98.58	238.64	34.47
Cash and security holdings	524.21	1 518.77	4 182.08	1 945.39	1 204.41	924.95	208.08
Exhibit—City contribution to own retirement systems	4.29	4.95	2.41	-	4.97	3.98	-

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1987-88—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Texas—Con.						
	Plano	Richardson	San Angelo	San Antonio	Tyler	Waco	Wichita Fall
Population, 1986	111 027	78 044	86 282	914 354	75 442	105 219	69 94
Date of end of fiscal year	9/30	9/30	9/30	9/30	9/30	9/30	9/3
Revenue	**843.84**	**765.08**	**425.70**	**1 477.92**	**691.88**	**701.87**	**497.3**
General revenue	726.38	649.07	343.35	559.24	580.66	601.66	397.5
Intergovernmental revenue	12.18	50.04	44.97	87.88	48.13	30.33	30.5
From Federal Government	6.76	.09	39.44	61.83	35.72	17.18	24.1
From State governments	5.42	2.40	5.53	21.38	12.21	12.93	4.7
From local governments	-	47.55	-	4.67	.20	.22	1.6
General revenue from own sources	714.20	599.03	298.38	471.36	532.55	571.33	366.9
Taxes	429.63	378.41	227.37	190.74	280.53	269.47	236.8
Property	287.30	217.11	135.06	107.97	134.26	131.59	141.3
General sales	88.47	105.66	64.61	58.85	102.85	81.61	60.1
Selective sales	41.85	49.34	22.12	18.16	38.65	45.77	31.8
Income	-	-	-	-	-	-	
Other	11.92	6.30	5.56	5.75	4.57	10.49	3.5
Current charges	124.83	140.15	42.93	140.30	113.98	144.09	90.2
Miscellaneous revenue	159.74	80.47	28.06	140.32	138.04	157.78	39.9
Utility and liquor store revenue	117.46	116.01	82.35	882.78	94.34	100.21	90.8
Insurance trust revenue	-	-	-	35.91	16.66	-	8.9
Expenditure	**1 070.81**	**940.37**	**449.49**	**1 807.87**	**647.17**	**780.80**	**611.7**
By character and object:							
Intergovernmental	65.95	-	1.33	10.02	3.04	26.91	
To State governments	-	-	-	1.58	-	-	
To local governments	65.95	-	1.33	8.45	3.04	26.91	
Current operation	430.84	562.39	328.13	828.29	417.82	424.41	451.6
Capital outlay	417.94	179.42	101.63	669.09	76.07	180.89	115.5
Construction	361.19	155.71	79.65	613.23	36.08	131.08	
Assistance and subsidies	-	-	-	-	-	-	
Interest on debt	156.08	98.56	18.40	290.18	146.06	148.59	40.4
Insurance benefits and repayments	-	-	-	10.30	4.19	-	4.1
Exhibit—Salaries and wages	277.12	264.47	171.84	305.07	212.35	238.04	204.8
General expenditure	888.52	729.64	375.76	753.57	580.94	624.31	396.2
Current expenditure	582.95	555.96	282.70	462.57	507.95	523.54	378.2
Intergovernmental expenditure	65.95	-	1.33	10.02	3.04	26.91	
Capital outlay	305.57	173.68	93.07	291.00	72.98	100.77	17.9
General expenditure by function:							
Education services:							
Education	-	-	-	6.14	-	-	
Elementary and secondary education	-	-	-	4.61	-	-	
Higher education	-	-	-	1.53	-	-	
Other	-	-	-	-	-	-	
Libraries	13.20	11.61	-	9.39	9.37	10.02	3.6
Social services and income maintenance:							
Public welfare	-	-	6.38	3.31	-	7.98	
Hospitals	-	-	-	-	-	-	
Health	2.94	6.92	15.37	15.67	16.25	14.73	20.3
Other	-	-	-	-	-	-	
Transportation:							
Highways	201.59	163.07	35.73	86.75	73.94	51.40	57.7
Capital outlay	176.78	144.06	6.03	65.84	28.17	16.61	.4
Air transportation	-	-	74.89	21.38	4.60	4.97	1.7
Parking facilities	-	-	.79	9.09	-	-	.2
Other	-	-	-	-	-	-	
Public safety:							
Police protection	74.57	105.09	55.17	78.40	72.57	84.58	72.4
Fire protection	61.70	54.49	38.36	54.15	55.43	60.44	48.4
Correction	-	-	-	2.75	-	-	
Protective inspection and regulation	11.84	4.68	2.70	4.78	3.06	5.17	7.3
Environment and housing:							
Natural resources	-	-	-	29.88	-	-	
Sewerage	33.12	65.62	22.43	147.92	19.82	54.15	25.4
Capital outlay	.22	1.15	8.18	116.50	5.67	10.01	3.7
Solid waste management	37.16	37.20	4.38	30.64	38.35	60.84	42.7
Parks and recreation	79.65	65.18	23.92	57.22	41.33	54.33	32.5
Housing and community development	7.51	-	6.43	12.27	22.80	16.71	12.0
Government administration:							
Financial administration	23.83	10.70	8.34	19.54	15.32	14.91	13.5
Judicial and legal	3.22	2.93	5.69	6.04	6.55	4.87	5.6
General public buildings	46.15	18.04	10.05	26.96	2.84	6.90	3.4
Other	6.68	31.43	10.17	9.05	11.04	10.06	9.3
Interest on general debt	135.52	85.59	13.95	82.07	135.79	126.80	19.8
General expenditure, n.e.c.	147.84	67.08	41.03	40.18	51.87	35.44	19.6
Utility and liquor store expenditure	182.29	110.73	73.73	1 044.00	62.05	156.49	211.4
Insurance trust expenditure	-	-	-	10.30	4.19	-	4.1
Total debt outstanding	1 558.01	945.08	201.90	3 759.03	2 689.75	1 577.64	462.7
Long-term	1 558.01	945.08	201.90	3 651.85	2 689.75	1 577.64	462.7
Full faith and credit	1 331.22	605.72	133.15	442.22	455.49	199.67	222.4
Utility debt only	226.79	161.90	37.21	2 664.95	239.65	245.28	240.2
Long-term debt issued	180.14	-	28.52	691.67	1 312.11	38.07	
Long-term debt retired	39.68	30.18	19.58	426.24	62.22	73.67	7.2
Cash and security holdings	409.78	464.78	145.39	1 522.08	2 673.42	1 986.75	479.9
Exhibit—City contribution to own retirement systems	-	-	-	15.55	4.35	-	3.1

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1987-88—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Utah		Vermont—Burlington	Virginia			
	Salt Lake City	West Valley		Alexandria	Chesapeake	Hampton	Newport News
Population, 1986	158 444	90 770	38 309	107 811	134 365	126 000	161 728
Date of end of fiscal year	6/30	6/30	12/31	6/30	6/30	6/30	6/30
Revenue	**1 248.01**	**156.95**	**1 770.00**	**2 432.71**	**1 603.12**	**1 428.06**	**1 741.88**
General revenue	1 117.53	156.95	716.16	2 426.26	1 511.46	1 428.06	1 465.69
Intergovernmental revenue	178.76	21.62	84.71	488.32	655.01	583.86	608.90
From Federal Government	155.34	10.01	34.17	39.30	23.17	114.79	105.73
From State governments	18.37	11.53	25.03	382.70	628.10	466.11	498.23
From local governments	5.05	.28	25.50	66.32	3.75	2.96	4.93
General revenue from own sources	938.77	135.12	631.47	1 937.95	856.44	844.20	856.79
Taxes	485.14	123.41	280.46	1 488.69	698.74	640.82	664.86
Property	243.95	25.17	258.56	1 095.11	472.46	407.80	451.43
General sales	121.39	58.82	-	111.06	57.23	74.33	51.36
Selective sales	98.29	32.10	-	150.84	91.10	90.79	81.93
Income	-	-	-	-	-	-	-
Other	21.50	7.32	21.90	131.68	77.94	67.90	80.13
Current charges	330.22	-	247.85	180.32	83.94	123.62	84.98
Miscellaneous revenue	123.41	11.71	103.16	268.94	73.77	79.76	106.95
Utility and liquor store revenue	130.48	-	1 015.45	6.45	91.66	-	182.39
Insurance trust revenue	-	-	38.37	-	-	-	93.80
Expenditure	**1 386.05**	**277.03**	**1 893.39**	**2 183.57**	**1 744.15**	**1 498.07**	**1 958.22**
By character and object:							
Intergovernmental	-	4.97	13.68	76.18	1.82	15.68	13.02
To State governments	-	.11	-	-	-	8.35	-
To local governments	-	4.86	13.68	76.18	1.82	7.33	13.02
Current operation	772.15	149.15	1 329.84	1 667.20	1 419.02	1 281.60	1 402.71
Capital outlay	518.81	120.77	265.73	240.57	238.53	111.42	377.01
Construction	281.09	118.96	191.65	91.06	176.85	20.85	321.40
Assistance and subsidies	-	-	-	25.04	3.16	3.26	12.54
Interest on debt	95.00	2.15	248.84	174.57	81.61	86.10	121.66
Insurance benefits and repayments	-	-	35.29	-	-	-	31.27
Exhibit—Salaries and wages	378.37	70.36	471.17	1 224.14	844.30	707.30	973.16
General expenditure	1 244.17	277.03	834.74	2 169.57	1 658.02	1 498.07	1 654.16
Current expenditure	763.81	156.26	629.80	1 929.26	1 443.09	1 386.65	1 423.85
Intergovernmental expenditure	-	4.97	13.68	76.18	1.82	15.68	13.02
Capital outlay	480.37	120.77	204.94	240.32	214.93	111.42	230.31
General expenditure by function:							
Education services:							
Education	-	-	-	636.04	754.04	642.31	715.53
Elementary and secondary education	-	-	-	636.04	754.04	642.31	715.53
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	29.25	-	16.52	25.35	13.98	9.44	12.31
Social services and income maintenance:							
Public welfare	-	-	-	130.19	52.76	54.20	58.77
Hospitals	-	-	-	4.64	-	-	-
Health	-	-	9.45	81.65	52.27	19.44	19.75
Other	-	-	-	-	-	-	-
Transportation:							
Highways	167.15	30.99	35.79	132.95	161.62	15.22	108.42
Capital outlay	78.47	1.31	17.54	43.43	57.02	.01	30.87
Air transportation	324.80	-	205.67	-	-	-	-
Parking facilities	.47	-	25.97	-	-	-	1.01
Other	-	-	13.68	39.21	2.03	-	-
Public safety:							
Police protection	141.36	49.59	84.58	182.78	97.26	63.67	80.73
Fire protection	105.05	20.48	84.47	94.85	83.41	59.63	79.42
Correction	-	-	-	59.04	46.29	15.73	46.66
Protective inspection and regulation	6.41	-	-	10.92	7.36	5.60	18.53
Environment and housing:							
Natural resources	-	-	-	-	-	-	-
Sewerage	74.88	-	124.88	114.58	29.54	9.52	57.64
Capital outlay	40.01	-	7.80	9.73	11.10	.13	33.07
Solid waste management	14.33	9.00	19.24	27.83	51.59	25.09	27.47
Parks and recreation	57.24	2.25	34.12	84.58	27.89	89.52	67.67
Housing and community development	44.26	8.80	30.05	117.97	9.76	105.71	127.66
Government administration:							
Financial administration	25.33	10.30	18.64	73.52	40.52	21.61	44.73
Judicial and legal	6.97	7.14	4.88	51.05	23.99	13.94	16.93
General public buildings	105.79	1.23	9.66	35.84	92.73	15.87	41.40
Other	36.67	8.02	21.22	76.60	22.58	13.80	11.74
Interest on general debt	84.28	2.15	22.45	174.57	59.00	86.10	93.05
General expenditure, n.e.c.	19.94	127.08	73.48	35.41	29.40	231.67	24.73
Utility and liquor store expenditure	141.88	-	1 023.36	14.00	86.13	-	272.79
Insurance trust expenditure	-	-	35.29	-	-	-	31.27
Total debt outstanding	1 304.10	221.82	4 192.36	2 326.65	1 389.31	1 314.15	1 951.76
Long-term	1 304.10	221.82	4 100.99	2 326.65	1 333.00	1 186.78	1 669.59
Full faith and credit	311.31	-	1 278.42	969.32	691.33	548.40	1 055.10
Utility debt only	149.36	-	3 632.31	-	338.26	-	415.73
Long-term debt issued	261.00	192.74	295.83	92.75	338.63	186.73	49.65
Long-term debt retired	28.26	2.97	167.90	302.17	86.05	44.09	97.18
Cash and security holdings	966.20	177.35	2 133.83	1 892.32	1 213.14	1 068.90	1 671.12
Exhibit—City contribution to own retirement systems	-	-	34.27	-	-	-	54.94

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Towı and Township Governments Having 75,000 Population or More: 1987-88—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Virginia—Con.					Washington	
	Norfolk	Portsmouth	Richmond	Roanoke	Virginia Beach	Bellevue	Sea
Population, 1986	274 845	110 968	217 881	101 921	333 394	80 935	486
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	12/31	12
Revenue	**1 884.32**	**1 662.68**	**2 534.44**	**1 628.72**	**1 576.53**	**979.82**	**1 80**
General revenue	1 640.37	1 536.99	2 070.58	1 515.81	1 496.88	870.29	1 100
Intergovernmental revenue	674.73	709.38	702.28	638.05	576.29	116.81	168
From Federal Government	190.26	88.31	122.33	77.35	66.38	4.98	35
From State governments	479.93	611.83	561.37	551.60	509.51	74.37	122
From local governments	4.55	9.23	18.58	7.09	.39	37.46	
General revenue from own sources	965.64	827.62	1 368.29	879.76	920.59	753.48	932
Taxes	633.87	567.59	1 003.56	706.58	749.74	546.95	553
Property	342.79	345.70	638.42	389.59	487.72	151.76	202
General sales	72.73	46.72	91.82	112.60	68.54	216.14	95
Selective sales	154.06	121.36	155.21	117.28	125.30	106.33	131
Income	-	-	-	-	-	-	
Other	64.29	53.81	118.10	87.12	68.18	72.71	123
Current charges	214.48	183.58	271.60	127.18	88.54	101.09	255
Miscellaneous revenue	117.28	76.45	93.13	46.01	82.31	106.44	123
Utility and liquor store revenue	104.06	84.80	398.28	47.96	79.65	109.53	579
Insurance trust revenue	139.89	40.89	55.58	64.95	-	-	129
Expenditure	**1 844.71**	**1 736.38**	**2 670.66**	**1 605.02**	**1 563.12**	**1 020.28**	**1 797**
By character and object:							
Intergovernmental	2.82	7.59	20.22	6.70	6.12	48.56	107
To State governments	-	-	-	-	-	-	
To local governments	2.82	7.59	20.22	6.70	6.12	48.56	107
Current operation	1 464.00	1 440.83	2 033.62	1 305.87	1 183.19	609.06	1 266
Capital outlay	213.81	154.26	375.80	189.32	296.24	304.06	212
Construction	148.54	97.92	345.79	130.08	217.18	302.04	133
Assistance and subsidies	11.15	29.49	32.59	10.73	.82	-	
Interest on debt	116.31	86.97	162.24	52.12	76.74	58.60	108
Insurance benefits and repayments	36.63	17.24	46.19	40.27	-	-	100
Exhibit—Salaries and wages	811.80	788.74	1 324.12	788.21	776.89	295.76	637
General expenditure	1 702.71	1 642.74	2 142.19	1 495.18	1 483.66	890.42	1 048
Current expenditure	1 515.99	1 526.52	1 848.10	1 320.53	1 207.65	631.43	966
Intergovernmental expenditure	2.82	7.59	20.22	6.70	6.12	48.56	107
Capital outlay	186.72	116.22	294.09	174.65	276.01	258.99	81
General expenditure by function:							
Education services:							
Education	609.74	648.39	721.64	576.66	695.18	-	
Elementary and secondary education	609.74	648.39	721.64	576.66	695.18	-	
Higher education	-	-	-	-	-	-	
Other	-	-	-	-	-	-	
Libraries	14.34	11.69	14.01	15.63	26.82	14.83	35
Social services and income maintenance:							
Public welfare	86.19	123.05	153.28	86.45	31.11	.27	
Hospitals	39.04	-	-	-	-	-	
Health	43.16	64.48	47.54	10.02	31.85	13.85	16
Other	-	-	-	-	-	-	
Transportation:							
Highways	86.98	69.08	76.86	57.35	126.25	240.40	26
Capital outlay	32.97	16.49	15.37	14.37	71.59	178.74	
Air transportation	47.44	-	-	-	-	-	
Parking facilities	28.95	6.94	3.66	2.48	-	-	1
Other	-	5.25	1.93	-	1.95	-	
Public safety:							
Police protection	86.57	96.26	136.82	96.80	93.70	96.50	136
Fire protection	63.20	64.10	113.11	78.23	49.87	49.42	100
Correction	18.44	34.37	26.02	52.31	26.08	15.79	12
Protective inspection and regulation	15.19	18.53	9.83	6.78	9.19	15.75	1
Environment and housing:							
Natural resources	-	-	-	-	-	3.52	
Sewerage	18.41	50.19	180.06	96.09	54.97	123.33	102
Capital outlay	7.03	22.72	125.77	52.72	18.42	1.43	
Solid waste management	37.08	41.48	44.34	32.63	42.17	1.77	91
Parks and recreation	70.31	63.76	90.43	35.16	43.90	69.38	125
Housing and community development	184.52	68.20	210.79	114.80	8.10	3.61	31
Government administration:							
Financial administration	26.98	33.12	42.81	44.28	26.64	48.57	32
Judicial and legal	18.25	21.76	38.26	18.50	14.36	14.11	27
General public buildings	25.06	32.54	44.61	37.01	45.34	-	1
Other	34.60	22.64	27.49	17.27	20.56	39.27	63
Interest on general debt	100.96	86.97	130.34	51.84	57.43	40.87	46
General expenditure, n.e.c.	47.30	79.92	28.36	64.87	74.19	99.18	170
Utility and liquor store expenditure	105.37	76.40	482.28	69.57	79.46	129.86	648
Insurance trust expenditure	36.63	17.24	46.19	40.27	-	-	100
Total debt outstanding	1 771.69	1 093.94	2 510.72	880.29	1 315.35	1 504.06	1 767
Long-term	1 771.69	1 093.94	2 510.72	846.28	1 315.35	1 445.93	1 767
Full faith and credit	676.62	936.68	1 540.50	534.33	1 084.84	1 445.93	604
Utility debt only	196.23	-	584.61	5.89	271.25	-	1 053
Long-term debt issued	165.22	313.96	933.46	.30	262.08	355.99	106
Long-term debt retired	93.38	294.77	293.25	52.59	65.01	106.93	66
Cash and security holdings	2 083.64	905.96	1 888.13	1 280.96	1 130.38	769.64	1 788
Exhibit—City contribution to own retirement systems	31.18	29.15	47.28	45.74	-	-	62

See footnotes at end of table.

Table 6. **Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1987-88**—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Washington—Con.		West Virginia—Huntington	Wisconsin				Wyoming—Cheyenne
	Spokane	Tacoma		Green Bay	Madison	Milwaukee	Racine	
Population, 1986	172 891	158 954	59 307	93 484	175 848	605 085	82 449	53 980
Date of end of fiscal year	12/31	12/31	6/30	12/31	12/31	12/31	12/31	6/30
Revenue	**703.93**	**2 126.56**	**538.00**	**906.69**	**766.08**	**1 161.39**	**770.95**	**1 340.26**
General revenue	590.94	838.86	523.65	843.57	698.60	841.00	699.04	1 195.72
Intergovernmental revenue	143.89	116.29	64.43	323.31	271.57	408.52	361.53	934.11
From Federal Government	49.29	27.47	60.60	22.52	27.72	35.70	38.53	70.29
From State governments	91.69	85.56	3.83	288.59	235.92	372.06	303.19	764.88
From local governments	2.92	3.24	-	12.19	7.93	.76	19.81	98.94
General revenue from own sources	447.05	722.57	459.22	520.26	427.03	432.49	337.51	261.62
Taxes	258.76	407.21	196.27	199.11	259.69	229.76	210.65	57.34
Property	79.98	127.46	32.86	187.33	230.54	214.82	205.12	27.20
General sales	82.92	114.89	-	-	-	-	-	-
Selective sales	72.75	79.09	25.76	5.04	12.48	4.21	.89	19.45
Income	-	-	-	-	-	-	-	-
Other	23.12	85.76	137.64	6.75	16.67	10.73	4.65	10.69
Current charges	127.44	177.92	164.35	160.83	91.48	103.11	70.31	107.65
Miscellaneous revenue	60.84	137.44	98.61	160.32	75.86	99.62	56.54	96.63
Utility and liquor store revenue	74.41	1 130.16	-	63.12	67.47	56.36	71.91	130.01
Insurance trust revenue	38.59	157.54	14.35	-	-	264.03	-	14.52
Expenditure	**746.31**	**2 110.86**	**513.18**	**912.85**	**774.77**	**955.29**	**827.12**	**1 376.08**
By character and object:								
Intergovernmental	17.91	47.93	3.74	-	2.04	41.75	-	12.17
To State governments	-	-	-	-	-	-	-	-
To local governments	17.91	47.93	3.74	-	2.04	41.75	-	12.17
Current operation	495.24	1 717.15	330.42	621.85	672.65	638.99	764.40	483.42
Capital outlay	178.49	117.44	52.89	174.71	71.21	123.87	37.62	772.58
Construction	178.35	117.10	37.06	171.09	62.50	108.61	37.62	735.52
Assistance and subsidies	-	-	-	-	-	-	-	-
Interest on debt	19.47	153.00	90.78	116.29	28.85	64.64	25.09	100.96
Insurance benefits and repayments	35.20	75.35	35.34	-	-	86.04	-	6.95
Exhibit—Salaries and wages	324.63	475.85	168.72	307.85	351.81	386.65	342.99	229.97
General expenditure	659.05	866.69	477.94	835.11	632.09	818.30	733.92	645.67
Current expenditure	480.56	749.45	424.94	661.26	560.88	708.73	696.30	493.72
Intergovernmental expenditure	17.91	47.93	3.74	-	2.04	41.75	-	12.17
Capital outlay	178.49	117.44	52.89	173.85	71.21	109.57	37.62	151.95
General expenditure by function:								
Education services:								
Education	-	1.83	-	-	-	-	-	-
Elementary and secondary education	-	1.83	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Libraries	21.53	49.40	-	-	27.05	27.54	22.41	-
Social services and income maintenance:								
Public welfare	-	5.26	-	.71	.51	-	-	-
Hospitals	-	-	-	-	-	-	-	-
Health	8.91	49.63	2.23	12.76	26.81	19.92	15.06	22.38
Other	-	-	-	-	-	-	-	-
Transportation:								
Highways	67.68	137.31	27.80	205.66	79.77	72.91	109.61	98.02
Capital outlay	36.74	76.37	4.33	115.16	39.69	33.66	37.62	73.32
Air transportation	.03	1.59	.59	-	-	-	-	-
Parking facilities	1.05	10.10	12.63	15.07	16.58	5.63	25.82	1.35
Other	-	-	-	-	1.02	4.88	-	-
Public safety:								
Police protection	82.07	109.07	63.85	102.34	116.54	169.49	148.19	65.26
Fire protection	70.45	101.66	61.88	118.00	95.04	82.08	110.31	47.07
Correction	7.44	6.78	-	-	-	-	2.06	6.76
Protective inspection and regulation	7.81	2.25	3.27	7.00	8.47	25.07	5.03	3.48
Environment and housing:								
Natural resources	.56	18.90	5.24	13.13	36.86	14.50	4.37	-
Sewerage	43.45	65.21	41.61	114.34	46.56	76.57	61.01	61.41
Capital outlay	-	.01	-	34.19	-	21.12	-	36.81
Solid waste management	37.84	49.00	39.15	22.96	36.80	62.75	25.58	31.77
Parks and recreation	62.73	40.60	26.44	51.17	60.25	18.65	106.34	38.94
Housing and community development	18.10	11.39	41.21	12.87	-	50.11	13.66	69.03
Government administration:								
Financial administration	12.78	34.19	19.93	18.23	17.03	24.83	21.41	7.37
Judicial and legal	17.21	16.56	3.36	5.12	5.56	9.65	5.59	5.30
General public buildings	-	-	4.79	-	1.98	18.53	7.11	7.84
Other	17.44	25.69	10.69	14.55	12.66	16.05	8.11	15.97
Interest on general debt	16.20	78.26	90.78	113.11	24.62	64.64	25.09	50.19
General expenditure, n.e.c.	165.76	52.01	22.38	10.10	17.98	54.29	17.15	113.52
Utility and liquor store expenditure	52.07	1 168.63	-	77.75	142.67	50.95	93.20	723.47
Insurance trust expenditure	35.20	75.35	35.34	-	-	86.04	-	6.95
Total debt outstanding	502.02	2 047.74	1 148.18	1 567.44	579.56	955.46	385.75	1 569.47
Long-term	467.94	2 047.74	1 148.18	1 567.44	579.56	867.86	385.75	1 520.21
Full faith and credit	346.94	368.57	64.75	800.92	331.96	451.74	343.36	830.03
Utility debt only	111.14	1 037.41	-	64.56	88.18	-	42.39	795.11
Long-term debt issued	86.15	80.36	-	118.22	23.32	77.66	53.73	146.15
Long-term debt retired	16.08	237.30	19.98	104.61	18.14	85.47	79.24	93.40
Cash and security holdings	717.46	2 279.51	1 099.53	1 324.58	748.71	2 867.66	620.49	1 198.09
Exhibit—City contribution to own retirement systems	9.84	45.19	13.57	-	-	31.29	-	10.60

Note: See text regarding fiscal years covered. See appendix A for factors that deserve special attention in interpreting this table.

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Table 7 Finances of Individual City Governments Having 300,000 Population or More: 1987-88

[Dollar amounts in thousands. For meaning of abbreviations and symbols, see introductory text]

Item	Total	Albuquerque	Atlanta	Austin	Baltimore	Baton Rouge	Boston
Population, 1986	41 322 818	386 748	421 911	466 554	752 803	369 249	573 604
Revenue	**84 759 519**	**424 080**	**681 672**	**957 371**	**1 745 076**	**341 389**	**1 500 25**
General revenue	66 574 000	386 513	574 763	472 124	1 578 982	308 206	1 395 567
Intergovernmental revenue	20 868 192	127 464	114 488	55 325	794 788	40 706	655 60
From State government	14 704 7;1	91 680	10 393	44 039	633 340	21 832	614 335
Education	4 118 998	-	-	-	274 563	-	165 842
Highways	964 615	4 848	48	22 543	212 924	1 873	1 462
Public welfare	4 461 806	-	2 094	15 194	-	-	83 671
Health and hospitals	613 133	537	-	1 924	29 020	1 226	-
Housing and community development	99 662	-	5	-	983	-	1 656
General local government support	2 761 743	83 760	2 117	1 380	36 382	8 416	325 522
Other and unallocable	1 576 654	2 535	6 129	2 398	79 468	10 317	36 182
From Federal Government	4 216 248	29 026	40 513	10 528	131 867	18 687	36 10
From local governments	1 947 233	6 758	63 582	758	29 581	187	5 16
General revenue from own sources	45 705 817	259 049	460 275	416 799	764 194	267 580	739 95
Taxes	30 833 020	87 078	188 004	155 327	583 356	151 531	513 830
Property	12 931 268	42 052	106 633	94 025	386 706	56 904	461 072
General sales	5 013 465	28 951	-	39 888	-	72 874	-
Selective sales	3 517 630	12 224	52 239	15 982	36 833	13 568	31 200
Alcoholic beverages	88 457	-	12 938	-	-	407	-
Motor fuels	143 779	-	-	-	-	-	-
Public utilities	1 773 606	8 274	21 411	9 746	26 704	13 161	-
Tobacco products	111 229	-	-	-	-	-	-
Other	1 400 469	3 950	17 890	6 236	10 129	-	31 200
Income taxes	6 909 997	-	-	-	125 467	-	-
Motor vehicle licenses	198 006	-	-	-	-	-	-
Other	2 272 634	3 851	29 132	5 432	34 348	8 165	21 55
Charges and miscellaneous general revenue	14 872 797	171 971	272 271	261 472	200 838	116 029	226 12
Current charges	8 611 586	69 375	181 386	164 938	90 322	60 920	133 735
Education	177 560	-	-	-	10 930	-	2 08
School lunch sales (gross)	53 303	-	-	-	3 996	-	1 47
Other local school charges	11 296	-	-	-	561	-	61
Higher education	112 961	-	-	-	6 373	-	-
Highway	583 090	902	-	-	283	-	-
Hospital	1 110 090	-	-	59 372	-	16 102	64 60
Sewerage	2 254 408	20 636	35 896	63 897	3: 111	17 615	38 16
Solid waste management	476 125	19 943	20 018	14 897	10 081	4 453	3
Parks and recreation	448 115	4 980	8 425	5 947	6 443	3 312	374
Housing and community development	765 570	1 630	221	-	-	1 798	8 50
Airport	1 371 729	11 457	115 040	11 550	-	4 569	-
Water transport and terminal	346 034	-	-	-	765	-	-
Parking facility	253 489	1 865	240	1 548	8 383	662	11 43
Miscellaneous commercial activity	74 058	-	12	435	5 146	-	1
Other	751 348	7 962	1 514	7 292	11 180	12 409	8 45
Special assessments	435 522	18 127	533	26 376	-	409	-
Sale of property	288 669	815	10 971	76	-	141	8 67
Housing and community development	67 996	-	2 513	-	-	-	4 97
Other	220 673	815	8 458	76	-	141	3 70
Interest earnings	3 714 141	80 048	69 612	62 373	90 352	49 274	34 58
Fines and forfeits	808 099	403	7 383	6 717	10 360	1 477	37 75
Other and unallocable	1 014 780	3 203	2 406	992	9 804	3 808	11 37
Utility and liquor store revenue	9 881 305	37 547	67 012	441 373	41 491	2 736	34 0
Employee-retirement revenue[1]	8 304 205	-	39 897	43 674	124 603	30 385	70 59
Expenditure	**82 562 036**	**485 680**	**561 437**	**1 329 034**	**1 510 278**	**322 761**	**1 490 78**
General expenditure	64 588 233	436 260	478 429	596 926	1 396 471	302 293	1 31[illegible] 16
Intergovernmental expenditure	3 563 819	477	27 000	15 520	118	-	69 71
Direct general expenditure	61 024 414	435 783	451 429	581 406	1 396 353	302 293	1 215 45
Current operation	44 645 101	218 808	270 336	263 350	1 046 334	199 891	1 044 31
Capital outlay	9 964 951	140 312	108 800	243 620	268 715	54 848	119 63
Construction	8 084 449	123 624	64 960	197 891	245 131	48 920	105 77
Land and existing structures	709 491	7 581	32 010	13 749	1	449	44
Equipment	1 171 011	9 107	11 830	31 980	23 583	5 479	13 41
Assistance and subsidies	1 966 205	-	-	-	-	-	1 56
Interest on general debt	4 448 157	76 853	72 293	74 436	81 304	47 554	49 93
General expenditure by function:							
Education services:							
Education[2]	8 300 996	-	21 348	358	428 712	-	395 15
Elementary and secondary education	7 868 526	-	21 348	358	405 278	-	395 15
Higher education	432 470	-	-	-	23 434	-	
Libraries	672 817	6 336	-	7 661	13 629	5 956	23 10
Social services and income maintenance:							
Public welfare	6 039 799	-	3 757	1 063	551	1 147	2 30
Categorical cash assistance	1 481 931	-	-	-	-	-	
Other cash assistance	484 274	-	-	-	-	-	1 56
Vendor payments—medical	323 578	-	-	-	-	-	
Vendor payments—other	25 143	-	23	-	-	-	
Welfare institutions	75 409	-	-	-	-	-	
Other	2 563 039	-	3 734	1 063	551	1 147	74
Hospitals	3 416 318	-	-	88 992	-	15 746	152 03
Own hospitals	2 989 422	-	-	88 992	-	15 746	152 03
Other hospitals	426 896	-	-	-	-	-	
Health	1 502 839	3 015	71	17 525	43 003	4 990	7 76
Transportation:							
Highways	3 124 583	24 035	23 237	77 887	159 388	14 423	49 78
Air transportation	1 847 355	75 096	57 407	8 386	-	6 010	
Water transport and terminals	282 726	-	-	-	133	-	
Parking facilities	266 193	2 344	-	-	19 010	503	7 44
Transit subsidies	923 580	-	-	-	-	-	45 25
Public safety:							
Police protection	6 444 374	38 348	49 811	50 888	137 874	29 471	123 32
Fire protection	3 106 256	21 023	31 734	33 846	68 763	16 504	77 90
Correction	1 536 750	11 661	8 415	-	35 248	12 027	19 83
Protective inspection and regulation	503 678	4 246	3 378	6 429	3 931	2 185	10 46

Table 7. Finances of Individual City Governments Having 300,000 Population or More: 1987-88—Con.

[Dollar amounts in thousands. For meaning of abbreviations and symbols, see introductory text]

Item	Total	Albuquerque	Atlanta	Austin	Baltimore	Baton Rouge	Boston
General expenditure—Con.							
General expenditure by function—Con.							
Environment and housing:							
Sewerage	4 016 191	43 821	42 387	127 523	78 255	46 453	58 687
Capital outlay	2 517 206	32 349	23 041	106 116	29 974	35 219	23 029
Solid waste management	1 972 474	16 980	19 936	14 644	30 490	10 674	34 882
Parks and recreation	2 477 305	32 190	40 875	26 677	57 701	13 869	30 564
Housing and community development	3 618 098	15 846	16 537	1 665	49 904	16 082	58 386
Natural resources	60 930	-	713	-	-	-	-
Government administration:							
Financial administration	1 074 770	12 555	10 356	7 428	42 799	8 880	28 339
Judicial and legal	1 035 559	2 143	6 669	7 359	24 033	20 107	8 582
General public buildings	706 828	4 961	6 797	1 775	13 385	5 277	8 820
Other	704 477	5 519	6 731	6 912	10 155	3 365	6 637
Interest on general debt	4 448 157	76 663	72 283	74 436	81 304	47 554	49 938
General expenditure, n.e.c.	6 305 178	39 259	53 965	33 382	98 203	21 050	115 765
Utility expenditure	12 877 828	49 420	55 799	717 819	49 722	5 433	22 479
Employee retirement expenditure[3]	5 095 975	-	27 209	14 289	64 085	15 035	153 140
Exhibit—Total expenditure for salaries and wages	29 881 013	133 706	169 041	256 300	697 632	103 110	651 288
Gross debt outstanding	84 263 986	1 126 183	1 154 886	2 882 430	1 227 947	672 742	752 060
Long-term debt outstanding	81 913 408	1 109 382	1 154 886	2 876 575	1 087 778	670 645	752 060
General debt	62 813 580	928 294	1 074 941	1 082 095	1 047 513	670 525	743 111
Education	1 677 714	-	38 315	-	63 644	-	138 648
Other and unallocable	61 135 866	928 294	1 036 626	1 082 095	983 869	670 525	604 463
Utility debt	19 099 828	181 088	79 945	1 794 480	40 265	120	8 949
Water supply systems	7 893 377	181 088	79 945	303 616	40 265	-	1 505
Electric power systems	8 982 172	-	-	1 490 864	-	-	-
Gas supply systems	570 285	-	-	-	-	120	-
Transit systems	1 653 994	-	-	-	-	-	7 444
Short-term debt outstanding	2 350 578	16 801	-	5 855	140 169	2 097	-
Long-term debt issued	10 685 075	143 077	51 500	310 420	4 650	129 071	23 590
Full faith and credit	4 011 968	48 875	8 000	53 000	-	6 166	23 590
General purpose	3 694 115	48 875	8 000	53 000	-	6 166	23 590
Utility	317 853	-	-	-	-	-	-
Nonguaranteed	6 583 022	94 202	43 500	257 420	4 650	122 905	-
General purpose	4 106 282	92 192	43 500	60 511	4 650	122 905	-
Utility	2 476 740	2 010	-	196 909	-	-	-
Long-term debt retired	6 911 785	103 546	130 851	47 995	98 325	47 803	53 553
General purpose	5 209 240	98 869	129 416	34 451	93 130	47 513	53 118
Utility	1 702 545	4 677	1 435	13 544	5 195	290	435
Borrowing, total	8 911 776	113 887	51 500	316 275	10 961	129 071	23 590
Debt redemption, total	5 489 630	76 321	130 851	47 995	98 325	48 156	53 553
Refunding issues of long-term debt	1 876 719	29 380	-	-	-	-	-
Long-term debt refunded	1 663 255	27 225	-	-	-	-	-
Net long-term debt outstanding	57 051 188	455 370	764 931	2 301 970	377 334	196 659	609 030
Cash and security holdings	117 041 570	968 129	1 245 692	1 508 065	2 285 616	891 364	1 318 920
Employee retirement	66 341 569	-	355 613	323 871	1 136 078	281 194	700 141
Other	50 615 279	968 129	890 079	1 184 194	1 149 538	610 170	618 779
By purpose:							
Offsets of debt	24 862 220	654 012	389 955	574 605	710 444	473 986	143 030
Bond funds	10 476 900	232 110	88 792	407 288	73 946	94 867	62 420
Other	15 276 159	82 007	411 332	202 301	365 148	41 317	413 329

See footnotes at end of table.

Table 7. Finances of Individual City Governments Having 300,000 Population or More: 1987-88—Con.

[Dollar amounts in thousands. For meaning of symbols, see text]

Item	Buffalo	Charlotte	Chicago	Cincinnati	Cleveland	Columbus	Dallas
Population, 1986	324 823	352 072	3 009 528	369 746	535 826	566 030	1 003 519
Revenue	**580 250**	**354 071**	**3 268 971**	**580 763**	**602 477**	**505 063**	**1 043 437**
General revenue	564 556	315 483	2 627 510	430 387	456 455	433 157	739 200
Intergovernmental revenue	373 390	72 855	707 341	93 541	123 254	68 785	37 627
From State government	280 459	32 733	410 473	38 580	52 395	40 086	13 975
Education	200 965	-	441	-	-	-	-
Highways	-	8 170	70 981	6 354	7 884	12 051	197
Public welfare	-	-	78 421	-	-	-	-
Health and hospitals	371	-	23 384	4 819	803	2 510	675
Housing and community development	1 894	-	147	-	3 703	-	-
General local government support	42 742	20 958	155 660	19 155	35 373	18 966	3 033
Other and unallocable	34 487	3 605	81 439	8 252	4 632	6 559	10 070
From Federal Government	35 854	5 625	287 480	29 543	69 315	24 765	17 492
From local governments	57 077	34 497	9 388	25 418	1 544	3 934	6 160
General revenue from own sources	191 166	242 628	1 920 169	336 846	333 201	364 372	701 573
Taxes	115 783	123 997	1 429 504	179 242	237 393	225 920	436 810
Property	102 139	112 524	505 943	31 308	45 158	17 834	256 255
General sales	-	-	264 756	-	-	-	100 373
Selective sales	9 403	2 751	523 259	1 693	2 516	5 622	67 361
Alcoholic beverages	-	-	20 713	-	-	-	-
Motor fuels	-	-	82 437	-	-	-	-
Public utilities	8 399	-	275 303	-	-	-	54 841
Tobacco products	-	-	34 180	-	-	-	-
Other	1 004	2 751	110 626	1 693	2 516	5 622	12 520
Income taxes	-	-	-	134 188	183 251	194 377	-
Motor vehicle licenses	63	1 260	57 168	83	-	28	-
Other	4 178	7 462	78 378	11 770	6 468	8 059	12 821
Charges and miscellaneous general revenue	75 383	118 631	490 665	157 604	95 808	138 452	264 763
Current charges	49 055	64 096	305 119	91 425	58 998	95 987	141 966
Education	2 933	-	-	-	-	-	-
School lunch sales (gross)	1 439	-	-	-	-	-	-
Other local school charges	1 494	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-
Highway	-	-	14 108	4 263	930	2 605	1 072
Hospital	-	-	-	-	-	-	-
Sewerage	24 398	27 650	60 255	58 547	15 168	56 019	68 143
Solid waste management	247	-	-	-	128	-	24 756
Parks and recreation	3 099	6 085	-	14 225	2 902	2 891	15 730
Housing and community development	14 242	230	-	275	-	-	313
Airport	-	28 189	206 098	862	30 555	18 848	12 231
Water transport and terminal	-	-	-	-	-	-	-
Parking facility	613	307	6 353	6 051	2 490	1 964	1 837
Miscellaneous commercial activity	450	228	-	142	1 480	-	5 187
Other	3 073	1 407	18 305	7 060	5 345	13 660	12 697
Special assessments	404	-	2 610	1 118	44	334	12 024
Sale of property	276	146	2 536	677	3 183	-	180
Housing and community development	-	146	-	-	-	-	-
Other	276	-	2 536	677	3 183	-	180
Interest earnings	13 781	37 462	81 301	30 612	24 544	28 859	70 720
Fines and forfeits	4 470	681	30 724	2 721	4 275	7 677	19 181
Other and unallocable	7 397	16 246	68 375	31 051	4 764	5 595	20 692
Utility and liquor store revenue	15 694	26 892	187 632	42 891	146 022	71 906	110 518
Employee-retirement revenue[1]	-	11 696	453 829	107 485	-	-	193 719
Expenditure	**603 309**	**419 238**	**3 127 313**	**457 632**	**652 518**	**592 119**	**1 180 266**
General expenditure	588 467	369 162	2 680 339	383 001	465 792	494 698	956 077
Intergovernmental expenditure	1 803	-	56 908	29 885	2 493	12 524	83 939
Direct general expenditure	586 664	369 162	2 623 431	353 116	463 299	482 174	872 138
Current operation	521 618	187 485	1 914 162	245 196	369 466	293 030	425 047
Capital outlay	41 220	146 119	542 242	96 860	69 353	140 323	353 350
Construction	30 284	140 269	502 456	83 248	59 002	126 191	288 471
Land and existing structures	160	211	1 230	7 146	78	1 132	23 766
Equipment	10 776	5 639	38 556	6 466	10 273	13 000	41 113
Assistance and subsidies	-	-	-	-	-	-	-
Interest on general debt	23 826	35 558	167 027	11 060	24 480	48 821	93 741
General expenditure by function:							
Education services:							
Education[2]	282 667	-	34 442	-	-	-	-
Elementary and secondary education	282 667	-	34 442	-	-	-	-
Higher education	-	-	-	-	-	-	-
Libraries	103	-	36 574	-	-	-	16 173
Social services and income maintenance:							
Public welfare	-	255	88 111	-	-	-	-
Categorical cash assistance	-	-	-	-	-	-	-
Other cash assistance	-	-	-	-	-	-	-
Vendor payments—medical	-	-	-	-	-	-	-
Vendor payments—other	-	-	-	-	-	-	-
Welfare institutions	-	-	-	-	-	-	-
Other	-	255	88 111	-	-	-	-
Hospitals	-	-	-	-	-	-	-
Own hospitals	-	-	-	-	-	-	-
Other hospitals	-	-	-	-	-	-	-
Health	1 239	1 668	71 137	24 636	14 834	17 026	12 616
Transportation:							
Highways	22 671	35 578	251 329	29 065	43 886	34 896	72 439
Air transportation	-	65 296	398 743	669	36 985	13 555	21 960
Water transport and terminals	-	-	-	-	112	-	-
Parking facilities	6 186	702	-	5 206	2 011	931	29 669
Transit subsidies	346	-	31 202	22 827	-	-	-
Public safety:							
Police protection	37 825	27 981	547 809	50 117	95 131	75 052	123 966
Fire protection	31 099	22 636	204 043	39 415	50 368	46 482	70 530
Correction	-	-	-	284	8 320	6 355	3 618
Protective inspection and regulation	3 868	1 396	21 679	3 572	7 329	4 748	7 963

Table 7. Finances of Individual City Governments Having 300,000 Population or More: 1987-88—Con.

[Dollar amounts in thousands. For meaning of symbols, see text]

Item	Buffalo	Charlotte	Chicago	Cincinnati	Cleveland	Columbus	Dallas
General expenditure—Con.							
General expenditure by function—Con.							
Environment and housing:							
Sewerage	32 962	27 023	60 155	79 569	7 578	137 227	191 699
Capital outlay	7 393	12 668	24 780	39 911	1 731	104 114	159 078
Solid waste management	12 320	12 104	114 317	9 441	25 611	26 139	33 881
Parks and recreation	14 918	45 882	39 677	29 260	35 749	21 659	86 276
Housing and community development	49 351	10 316	168 187	27 974	36 144	9 974	15 919
Natural resources	-	-	-	-	-	-	-
Government administration:							
Financial administration	7 495	7 300	57 796	10 018	8 620	8 822	12 730
Judicial and legal	1 667	726	13 885	2 543	16 875	12 352	10 270
General public buildings	6 932	463	40 513	2 048	6 535	5 534	32 970
Other	3 739	5 724	30 136	3 846	7 035	6 975	8 373
Interest on general debt	23 826	35 558	167 027	11 060	24 480	48 821	93 741
General expenditure, n.e.c.	49 253	68 554	303 577	31 451	38 180	18 150	111 264
Utility expenditure	14 842	46 920	157 965	36 029	186 726	97 421	163 414
Employee retirement expenditure[3]	-	3 156	289 009	36 602	-	-	80 775
Exhibit—Total expenditure for salaries and wages	285 206	105 886	1 412 285	165 222	234 132	191 925	357 955
Gross debt outstanding	335 845	676 285	3 214 521	211 986	703 000	1 017 324	1 411 598
Long-term debt outstanding	335 845	676 285	3 214 521	203 986	703 000	1 015 951	1 411 598
General debt	317 895	593 516	3 028 161	179 901	288 900	729 659	1 221 854
Education	23 065	-	12 250	6 873	-	-	-
Other and unallocable	294 830	593 516	3 015 911	173 028	288 900	729 659	1 221 854
Utility debt	17 950	82 769	186 360	24 085	414 100	286 292	189 744
Water supply systems	17 950	78 588	186 360	22 765	362 290	204 122	189 744
Electric power systems	-	-	-	-	51 810	82 170	-
Gas supply systems	-	-	-	-	-	-	-
Transit systems	-	4 181	-	1 320	-	-	-
Short-term debt outstanding	-	-	-	8 000	-	1 373	-
Long-term debt issued	15 465	82 505	444 871	47 400	221 445	-	128 201
Full faith and credit	-	82 505	444 871	47 400	18 000	-	27 318
General purpose	-	51 420	444 871	47 400	18 000	-	27 318
Utility	-	31 065	-	-	-	-	-
Nonguaranteed	15 465	-	-	-	203 445	-	100 883
General purpose	15 465	-	-	-	-	-	88 883
Utility	-	-	-	-	203 445	-	12 000
Long-term debt retired	23 959	12 516	287 048	21 598	23 200	78 163	77 061
General purpose	22 184	10 137	277 483	18 253	19 275	19 684	71 797
Utility	1 775	2 379	9 565	3 345	3 925	58 479	5 264
Borrowing, total	15 465	82 505	444 871	47 400	221 445	-	116 573
Debt redemption, total	23 959	12 516	367 549	26 398	23 200	80 863	65 433
Refunding issues of long-term debt	-	-	-	-	-	-	11 628
Long-term debt refunded	-	-	-	-	-	-	11 628
Net long-term debt outstanding	305 311	625 149	2 716 041	165 624	640 059	948 608	1 220 591
Cash and security holdings	198 765	616 020	4 951 094	1 138 697	340 893	347 775	1 866 011
Employee retirement	-	64 041	3 448 992	710 891	-	-	1 039 472
Other	198 765	551 979	1 502 102	427 806	340 893	347 775	826 539
By purpose:							
Offsets of debt	30 534	51 136	498 480	18 362	62 941	69 343	191 007
Bond funds	91 261	256 086	715 465	27 401	196 945	147 835	481 948
Other	76 970	244 757	288 157	382 043	81 007	130 597	153 584

See footnotes at end of table.

Table 7. Finances of Individual City Governments Having 300,000 Population or More: 1987-88—Con.

[Dollar amounts in thousands. For meaning of abbreviations and symbols, see introductory text]

Item	Denver	Detroit	El Paso	Fort Worth	Honolulu	Houston	Indianapolis
Population, 1986	505 035	1 086 216	491 798	429 549	816 722	1 728 911	719 820
Revenue	**914 320**	**1 937 270**	**255 586**	**425 089**	**609 719**	**1 627 974**	**702 802**
General revenue	790 101	1 442 857	201 946	320 428	542 212	1 250 651	689 109
Intergovernmental revenue	174 017	699 629	24 212	25 637	103 262	160 354	230 266
From State government	141 195	463 837	7 681	9 867	33 170	10 350	170 497
Education	-	-	-	-	-	-	-
Highways	10 924	39 059	-	-	-	-	24 614
Public welfare	108 034	407	-	-	-	-	47 659
Health and hospitals	4 356	26 671	2 668	1 131	6 601	2 518	6 894
Housing and community development	-	4 198	-	-	-	1 014	-
General local government support	3 731	269 839	698	947	12 906	4 206	72 436
Other and unallocable	14 150	123 663	954	7 789	13 663	2 612	18 894
From Federal Government	31 670	85 155	15 181	10 766	69 627	131 891	56 354
From local governments	1 152	150 637	1 350	5 004	465	18 113	3 415
General revenue from own sources	616 084	743 228	177 734	294 791	438 950	1 090 297	458 843
Taxes	313 991	510 479	82 039	162 524	324 112	600 087	286 326
Property	90 501	176 832	46 038	107 045	258 840	346 378	234 891
General sales	168 235	-	22 544	32 371	-	143 809	-
Selective sales	29 720	50 379	10 305	18 607	39 924	88 413	15 202
Alcoholic beverages	-	-	-	-	-	-	-
Motor fuels	-	-	-	-	28 396	-	-
Public utilities	15 794	50 379	7 736	15 799	11 528	77 586	-
Tobacco products	-	-	-	-	-	-	-
Other	13 926	-	2 569	2 808	-	11 827	15 202
Income taxes	-	270 115	-	-	-	-	27 208
Motor vehicle licenses	2 428	447	-	16	18 019	-	68
Other	23 107	12 706	3 152	4 485	7 329	15 487	8 957
Charges and miscellaneous general revenue	302 093	232 749	95 695	132 267	114 838	490 210	172 517
Current charges	195 243	126 201	46 080	59 375	57 905	309 740	135 135
Education	-	-	-	-	-	-	-
School lunch sales (gross)	-	-	-	-	-	-	-
Other local school charges	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-
Highway	1 981	1 319	1 963	17	953	295	228
Hospital	26 207	-	-	-	-	-	45 547
Sewerage	28 899	64 902	18 043	35 372	32 073	203 468	40 155
Solid waste management	-	738	10 697	11 126	4 658	132	717
Parks and recreation	18 281	14 145	2 402	6 534	7 333	11 124	4 324
Housing and community development	437	7 758	15	173	405	-	2 662
Airport	100 479	1 184	9 599	1 035	-	72 497	21 873
Water transport and terminal	-	-	-	-	-	-	-
Parking facility	3 689	11 998	815	1 037	4 290	2 856	3 088
Miscellaneous commercial activity	-	620	-	-	-	-	456
Other	15 270	23 539	2 726	4 079	8 193	19 378	16 085
Special assessments	16 874	159	1 427	14 655	26 606	675	2 284
Sale of property	4 001	19 980	687	922	764	1 236	230
Housing and community development	-	1 847	-	103	79	-	172
Other	4 001	18 133	687	819	685	1 236	58
Interest earnings	65 530	55 033	39 645	48 784	25 407	145 127	26 214
Fines and forfeits	12 017	24 867	5 300	4 663	278	21 378	2 107
Other and unallocable	8 428	6 509	2 556	3 868	3 876	12 054	6 547
Utility and liquor store revenue	84 823	138 980	29 774	49 118	67 507	188 788	7 967
Employee-retirement revenue[1]	39 396	355 433	23 866	55 543	-	188 535	5 726
Expenditure	**960 327**	**2 059 866**	**217 634**	**450 355**	**691 368**	**1 674 439**	**716 012**
General expenditure	826 899	1 590 072	174 015	349 618	545 763	1 428 515	666 919
Intergovernmental expenditure	12 795	21 561	4 294	14 126	-	29 639	7 877
Direct general expenditure	814 104	1 568 511	169 721	335 492	545 763	1 398 876	659 042
Current operation	538 778	1 114 693	112 863	191 008	388 950	729 985	468 585
Capital outlay	156 525	388 713	29 239	88 906	108 977	497 449	122 054
Construction	127 152	276 258	24 868	77 362	83 640	440 630	95 148
Land and existing structures	9 068	87 328	740	1 932	8 021	23 306	6 279
Equipment	20 305	25 127	3 631	9 612	17 316	33 513	20 627
Assistance and subsidies	50 026	-	-	-	-	-	29 561
Interest on general debt	68 775	65 105	27 619	55 578	47 836	171 442	38 842
General expenditure by function:							
Education services:							
Education[2]	-	5 147	-	-	-	-	687
Elementary and secondary education	-	5 147	-	-	-	-	687
Higher education	-	-	-	-	-	-	-
Libraries	12 305	20 670	3 594	7 295	-	20 164	-
Social services and income maintenance:							
Public welfare	90 488	-	277	-	-	-	50 187
Categorical cash assistance	49 345	-	-	-	-	-	29 561
Other cash assistance	681	-	-	-	-	-	-
Vendor payments—medical	374	-	-	-	-	-	1 314
Vendor payments—other	-	-	-	-	-	-	770
Welfare institutions	-	-	-	-	-	-	5 124
Other	40 088	-	277	-	-	-	13 418
Hospitals	67 157	-	-	-	-	-	83 885
Own hospitals	67 157	-	-	-	-	-	82 180
Other hospitals	-	-	-	-	-	-	1 705
Health	38 033	77 535	9 643	7 051	5 731	29 475	25 859
Transportation:							
Highways	30 450	113 973	13 591	41 330	50 978	115 700	40 633
Air transportation	138 834	16 998	7 737	4 111	-	86 832	47 886
Water transport and terminals	-	-	-	-	-	-	-
Parking facilities	4 128	8 057	59	181	12	-	1 071
Transit subsidies	-	-	-	-	-	-	-
Public safety:							
Police protection	93 114	266 634	31 684	43 767	82 064	178 971	74 858
Fire protection	50 966	68 572	17 536	30 602	33 056	111 722	27 911
Correction	20 437	875	235	502	-	613	14 160
Protective inspection and regulation	5 029	13 254	1 833	3 542	4 147	6 765	3 877

Table 7. Finances of Individual City Governments Having 300,000 Population or More: 1987-88—Con.

[Dollar amounts in thousands. For meaning of abbreviations and symbols, see introductory text]

Item	Denver	Detroit	El Paso	Fort Worth	Honolulu	Houston	Indianapolis
General expenditure—Con.							
General expenditure by function—Con.							
Environment and housing:							
Sewerage	42 079	160 800	14 393	52 324	52 127	344 263	84 194
Capital outlay	13 511	39 931	7 380	29 110	19 215	262 619	40 526
Solid waste management	11 497	50 786	8 178	12 252	46 853	34 624	13 771
Parks and recreation	58 340	173 087	10 051	34 262	53 501	67 134	16 763
Housing and community development	10 315	283 926	3 545	3 200	29 281	40 486	25 445
Natural resources	114	-	5 841	-	2 659	-	9 305
Government administration:							
Financial administration	19 807	40 590	4 825	9 814	22 116	21 749	16 278
Judicial and legal	21 199	34 732	3 305	3 986	11 112	18 239	20 592
General public buildings	5 960	14 608	777	6 380	15 348	2 406	5 947
Other	9 154	24 473	2 246	3 875	16 370	6 546	11 498
Interest on general debt	66 775	65 105	27 619	55 578	47 836	171 442	38 842
General expenditure, n.e.c.	28 718	150 250	7 046	29 566	72 572	161 384	43 270
Utility expenditure	119 999	251 651	34 476	65 387	145 605	201 113	24 660
Employee retirement expenditure[3]	13 429	217 943	9 143	15 350	-	44 811	23 433
Exhibit—Total expenditure for salaries and wages	350 698	643 903	84 727	126 354	229 450	510 511	236 341
Gross debt outstanding	1 285 411	1 177 192	424 544	959 181	508 818	3 571 951	612 202
Long-term debt outstanding	1 285 411	1 126 397	424 544	959 181	508 818	3 571 951	612 202
General debt	1 019 605	986 507	374 549	802 466	473 043	2 887 501	599 227
Education	-	-	-	-	1 269	-	-
Other and unallocable	1 019 605	986 507	374 549	802 466	471 774	2 887 501	599 227
Utility debt	285 806	139 890	49 995	156 715	35 775	684 450	12 975
Water supply systems	285 806	139 250	49 995	156 715	35 775	684 450	-
Electric power systems	-	-	-	-	-	-	-
Gas supply systems	-	-	-	-	-	-	-
Transit systems	-	640	-	-	-	-	12 975
Short-term debt outstanding	-	50 795	-	-	-	-	-
Long-term debt issued	125 810	150 530	37 750	207 562	59 359	550 910	97 716
Full faith and credit	3 900	96 125	18 100	128 102	59 359	175 700	83 565
General purpose	-	96 125	18 100	128 102	59 359	175 700	81 065
Utility	3 900	-	-	-	-	-	2 500
Nonguaranteed	121 910	54 405	19 650	79 460	-	375 210	14 151
General purpose	121 910	54 405	19 650	62 460	-	375 210	14 151
Utility	-	-	-	17 000	-	-	-
Long-term debt retired	47 001	52 360	18 844	120 013	21 317	131 148	33 965
General purpose	40 139	48 725	17 049	115 453	17 607	115 818	33 415
Utility	6 862	3 635	1 795	4 560	3 710	15 330	550
Borrowing, total	121 910	150 530	37 750	103 437	59 359	550 910	97 716
Debt redemption, total	43 101	56 583	18 844	32 893	21 317	131 148	33 965
Refunding issues of long-term debt	3 900	-	-	104 125	-	-	-
Long-term debt refunded	3 900	-	-	87 120	-	-	-
Net long-term debt outstanding	956 957	1 047 542	96 308	573 634	505 658	2 135 898	511 924
Cash and security holdings	1 472 038	3 805 014	696 262	1 033 863	308 860	3 510 394	435 039
Employee retirement	419 479	3 245 002	155 988	378 280	-	1 360 263	38 406
Other	1 052 559	560 012	540 274	655 583	308 860	2 150 131	396 633
By purpose:							
Offsets of debt	328 454	78 855	328 236	385 547	3 160	1 436 053	100 278
Bond funds	471 173	325 822	-	185 666	174 880	547 136	148 267
Other	252 932	155 335	212 039	84 370	130 820	166 942	148 088

See footnotes at end of table.

Table 7. **Finances of Individual City Governments Having 300,000 Population or More: 1987-88**—Con.

[Dollar amounts in thousands. For meaning of abbreviations and symbols, see introductory text]

Item	Jacksonville	Kansas City	Long Beach	Los Angeles	Memphis	Miami	Milwaukee
Population, 1986	610 025	441 165	396 277	3 259 295	652 636	373 939	605 065
Revenue	**1 130 979**	**571 812**	**641 520**	**5 309 074**	**1 575 782**	**356 849**	**702 742**
General revenue	571 430	477 794	487 080	2 933 069	695 513	265 840	508 879
Intergovernmental revenue	114 655	45 955	89 051	397 648	429 930	54 152	247 188
From State government	77 650	23 911	46 330	266 533	234 595	26 188	225 125
Education	-	-	-	-	169 565	-	-
Highways	4 710	9 694	7 005	64 520	17 137	-	28 335
Public welfare	-	-	-	-	-	-	-
Health and hospitals	-	5 468	3 293	-	-	-	473
Housing and community development	-	-	-	34	204	-	-
General local government support	65 493	548	16 550	132 449	31 819	25 297	188 672
Other and unallocable	7 447	8 201	19 482	69 530	12 116	891	7 645
From Federal Government	36 185	21 121	29 025	86 081	12 378	23 582	21 603
From local governments	820	923	13 696	45 034	182 957	4 382	460
General revenue from own sources	456 775	431 839	398 029	2 535 421	265 583	211 688	261 691
Taxes	183 951	276 797	134 075	1 488 500	148 156	157 262	139 024
Property	134 790	40 697	55 696	516 631	109 145	117 381	129 963
General sales	-	66 469	27 031	266 073	-	-	-
Selective sales	39 940	59 888	38 094	417 255	28 023	33 280	2 549
Alcoholic beverages	-	-	-	-	12 735	-	-
Motor fuels	-	-	-	-	-	5 114	-
Public utilities	34 516	57 944	32 053	360 941	8 785	28 166	-
Tobacco products	-	1 944	-	-	782	-	-
Other	5 424	-	6 041	56 314	5 721	-	2 549
Income taxes	-	87 707	-	-	-	-	-
Motor vehicle licenses	141	1 575	-	-	10 355	-	-
Other	9 080	20 461	13 254	288 541	633	6 601	3 492
Charges and miscellaneous general revenue	272 824	155 042	263 954	1 048 921	117 427	54 426	122 667
Current charges	92 594	72 309	150 741	638 322	73 474	39 175	62 389
Education	-	-	-	-	9 025	-	-
School lunch sales (gross)	-	-	-	-	6 942	-	-
Other local school charges	-	-	-	-	2 083	-	-
Higher education	-	-	-	-	-	-	-
Highway	126	1 739	-	5 240	-	-	440
Hospital	-	-	-	-	-	-	-
Sewerage	37 491	16 316	-	152 197	31 083	-	28 886
Solid waste management	9 079	-	13 589	11 176	11 935	14 013	264
Parks and recreation	1 781	9 311	22 163	34 249	17 051	10 579	4 127
Housing and community development	4 254	-	1 269	29 716	-	-	11 463
Airport	11 407	38 192	7 639	181 128	-	-	-
Water transport and terminal	14 152	-	89 867	145 447	455	-	2 200
Parking facility	2 561	1 936	1 176	20 573	944	9 221	6 055
Miscellaneous commercial activity	-	547	-	-	-	2	-
Other	11 743	4 268	15 038	58 596	2 981	5 360	8 954
Special assessments	376	16 162	2 788	51 602	91	367	7 285
Sale of property	781	-	7 027	32 339	-	116	1 760
Housing and community development	255	-	5 724	26 313	-	-	-
Other	526	-	1 303	6 026	-	116	1 760
Interest earnings	170 134	50 880	57 006	225 086	30 515	11 756	41 124
Fines and forfeits	5 754	10 140	9 171	81 583	4 101	329	9 783
Other and unallocable	3 185	5 551	37 221	19 989	9 246	2 683	326
Utility and liquor store revenue	485 866	38 938	153 648	1 796 562	773 316	-	34 100
Employee-retirement revenue[1]	73 683	55 080	792	579 443	106 953	91 009	159 763
Expenditure	**1 264 318**	**541 642**	**598 740**	**5 270 103**	**1 439 608**	**330 293**	**578 029**
General expenditure	521 872	475 680	432 365	3 009 809	658 103	304 007	495 140
Intergovernmental expenditure	7 130	45 212	1 234	8 396	14 742	33	25 263
Direct general expenditure	514 742	430 468	431 131	3 001 413	643 361	303 974	469 877
Current operation	337 680	276 569	345 678	1 900 941	568 212	221 517	364 469
Capital outlay	85 384	117 627	47 022	887 007	49 149	58 400	66 297
Construction	62 161	108 812	31 199	683 999	35 230	42 782	59 339
Land and existing structures	4 330	2 690	13 554	44 277	4 570	7 936	1 277
Equipment	18 893	6 125	2 269	158 731	9 349	7 682	5 681
Assistance and subsidies	1 651	-	-	-	-	-	-
Interest on general debt	90 027	36 272	38 431	213 465	26 000	24 057	39 111
General expenditure by function:							
Education services:							
Education[2]	13	22 340	1 234	4 148	326 208	25	-
Elementary and secondary education	13	22 340	1 234	4 148	326 208	-	-
Higher education	-	-	-	-	-	25	-
Libraries	8 303	-	10 674	36 891	8 704	-	16 663
Social services and income maintenance:							
Public welfare	8 663	50	-	-	-	1 125	-
Categorical cash assistance	-	-	-	-	-	-	-
Other cash assistance	1 651	-	-	-	-	-	-
Vendor payments—medical	-	-	-	-	-	-	-
Vendor payments—other	-	-	-	-	-	-	-
Welfare institutions	-	-	-	-	-	-	-
Other	7 012	50	-	-	-	1 125	-
Hospitals	18 285	20 001	-	-	8 760	-	-
Own hospitals	-	-	-	-	-	-	-
Other hospitals	18 285	20 001	-	-	8 760	-	-
Health	9 130	11 923	8 447	6 409	4 717	210	12 052
Transportation:							
Highways	41 447	41 621	19 211	173 931	15 875	18 184	44 116
Air transportation	14 929	51 183	6 968	289 977	1 002	-	-
Water transport and terminals	19 715	-	39 207	139 122	403	-	2 952
Parking facilities	1 697	2 155	1	2 500	65	8 918	3 530
Transit subsidies	6 958	22 758	-	21 938	-	261	-
Public safety:							
Police protection	55 207	69 442	72 837	508 577	64 015	67 751	102 558
Fire protection	40 935	31 944	44 615	200 210	49 401	37 023	49 668
Correction	19 024	2 844	3 730	1 720	-	-	-
Protective inspection and regulation	4 049	4 293	6 654	58 657	1 648	2 527	15 170

Table 7. **Finances of Individual City Governments Having 300,000 Population or More: 1987-88**—Con.

[Dollar amounts in thousands. For meaning of abbreviations and symbols, see introductory text]

Item	Jacksonville	Kansas City	Long Beach	Los Angeles	Memphis	Miami	Milwaukee
General expenditure—Con.							
General expenditure by function—Con.							
Environment and housing:							
Sewerage	37 289	55 376	2 626	437 706	29 874	9 192	46 332
Capital outlay	14 914	42 100	917	366 565	9 369	9 192	12 779
Solid waste management	23 968	9 045	16 077	86 357	24 153	29 497	37 972
Parks and recreation	23 923	34 459	40 003	129 310	43 162	31 274	11 282
Housing and community development	29 525	7 124	50 273	194 374	6 962	24 233	30 323
Natural resources	652	818	-	3 958	-	-	8 775
Government administration:							
Financial administration	18 508	12 182	17 165	74 398	8 328	14 697	15 022
Judicial and legal	11 953	6 084	7 515	32 198	3 695	2 425	5 837
General public buildings	7 127	4 228	338	53 901	1 311	1 131	11 212
Other	5 924	5 535	8 184	58 855	3 783	9 453	9 714
Interest on general debt	90 027	36 272	38 431	213 465	26 000	24 057	39 111
General expenditure, n.e.c.	24 621	24 023	39 175	279 209	32 037	22 024	32 851
Utility expenditure	717 405	45 300	165 716	1 782 830	733 036	-	30 828
Employee retirement expenditure[3]	25 041	20 662	659	477 464	48 469	26 286	52 061
Exhibit—Total expenditure for salaries and wages	219 157	153 000	168 644	1 598 317	522 723	143 373	233 958
Gross debt outstanding	3 845 276	546 397	559 243	5 024 922	797 477	486 468	578 148
Long-term debt outstanding	3 832 776	546 397	559 243	4 924 714	797 477	486 468	525 129
General debt	1 288 365	530 577	550 368	2 799 224	518 362	486 468	525 129
Education	-	-	-	-	60 383	-	11 730
Other and unallocable	1 288 365	530 577	550 368	2 799 224	457 979	486 468	513 399
Utility debt	2 544 411	15 820	8 875	2 125 490	279 115	-	-
Water supply systems	-	15 820	7 635	458 795	53 640	-	-
Electric power systems	2 544 411	-	-	1 666 695	215 215	-	-
Gas supply systems	-	-	1 240	-	10 260	-	-
Transit systems	-	-	-	-	-	-	-
Short-term debt outstanding	12 500	-	-	100 208	-	-	53 019
Long-term debt issued	605 917	83 980	85 057	666 720	87 318	101 630	46 985
Full faith and credit	57 850	35	-	-	87 318	38 160	19 025
General purpose	57 850	35	-	-	87 318	38 160	19 025
Utility	-	-	-	-	-	-	-
Nonguaranteed	548 067	83 945	85 057	666 720	-	63 470	27 960
General purpose	130 416	83 945	83 057	381 720	-	63 470	27 960
Utility	417 651	-	2 000	285 000	-	-	-
Long-term debt retired	609 134	36 747	71 802	611 839	132 045	3 038	51 719
General purpose	207 895	34 042	71 562	524 363	53 400	3 038	51 719
Utility	401 239	2 705	240	87 476	78 645	-	-
Borrowing, total	286 322	83 980	85 057	686 720	60 136	101 630	53 262
Debt redemption, total	325 039	36 747	71 802	698 001	125 620	3 038	51 719
Refunding issues of long-term debt	319 595	-	-	-	27 182	-	-
Long-term debt refunded	319 595	-	-	-	6 425	-	-
Net long-term debt outstanding	2 886 990	223 099	341 414	3 579 640	730 775	341 910	296 855
Cash and security holdings	2 617 948	1 033 694	745 351	9 199 460	1 402 301	738 903	1 735 193
Employee retirement	474 884	430 063	7 816	6 295 488	890 401	456 164	1 305 055
Other	2 143 064	603 631	737 535	2 903 972	511 900	282 739	430 138
By purpose:							
Offsets of debt	945 786	323 298	217 829	1 345 074	66 702	144 558	228 273
Bond funds	952 615	4 710	7 021	95 045	107 558	108 462	31 056
Other	244 663	275 623	512 685	1 463 853	337 639	29 719	170 809

See footnotes at end of table.

Table 7. Finances of Individual City Governments Having 300,000 Population or More: 1987-88—Con.

[Dollar amounts in thousands. For meaning of abbreviations and symbols, see introductory text]

Item	Minneapolis	Nashville-Davidson	Newark	New Orleans	New York City	Oakland	Oklahoma City	Omaha
Population, 1986	356 630	473 673	316 298	554 479	7 262 747	356 962	446 124	349 286
Revenue	**662 838**	**1 428 635**	**353 336**	**638 744**	**33 775 470**	**458 807**	**363 567**	**237 024**
General revenue	527 130	830 508	327 522	558 774	27 727 898	432 706	317 507	206 735
Intergovernmental revenue	163 664	177 612	184 430	95 843	10 396 654	53 985	33 463	44 412
From State government	109 179	157 279	139 697	29 445	8 495 097	35 766	4 783	19 722
Education	-	94 389	15 933	-	3 028 122	-	-	133
Highways	9 682	14 713	18	1 035	109 178	5 935	2 669	13 324
Public welfare	-	2 068	21 866	1 067	3 748 103	-	982	-
Health and hospitals	2 947	2 823	1 613	2 273	227 907	-	-	145
Housing and community development	-	-	-	-	42 996	1 000	-	-
General local government support	76 938	21 323	67 368	12 740	652 126	14 627	488	5 984
Other and unallocable	19 612	21 963	32 678	12 330	585 740	14 204	644	136
From Federal Government	48 494	19 250	20 543	66 388	890 825	13 243	28 663	21 082
From local governments	5 991	1 083	24 190	10	1 010 732	4 976	17	3 608
General revenue from own sources	363 466	652 896	143 092	462 931	17 331 244	378 721	284 044	162 323
Taxes	139 366	372 797	77 607	251 218	13 447 778	171 070	125 876	119 679
Property	119 163	195 637	51 223	109 736	5 427 301	77 293	25 925	56 397
General sales	-	125 825	-	80 900	2 277 806	29 932	80 211	47 998
Selective sales	11 602	22 576	8 104	40 604	978 663	26 825	16 068	7 792
Alcoholic beverages	-	9 206	-	682	26 045	-	-	-
Motor fuels	-	-	-	-	298	-	-	-
Public utilities	8 570	5 971	-	25 706	155 603	21 804	14 861	7 792
Tobacco products	-	-	-	-	55 102	-	-	-
Other	3 032	7 399	8 104	14 216	741 615	5 021	1 207	-
Income taxes	-	-	-	-	4 004 003	-	-	-
Motor vehicle licenses	37	7 015	-	1 861	57 941	-	-	4 242
Other	8 564	21 744	18 280	18 117	702 062	37 020	3 672	3 250
Charges and miscellaneous general revenue	224 100	280 099	65 485	211 713	3 883 466	207 651	158 168	42 644
Current charges	60 800	118 123	23 505	135 300	2 536 595	102 656	115 440	32 944
Education	-	7 086	-	-	127 894	-	-	-
School lunch sales (gross)	-	6 757	-	-	24 812	-	-	-
Other local school charges	-	329	-	-	5 339	-	-	-
Higher education	-	-	-	-	97 743	-	-	-
Highway	748	-	186	442	527 601	242	92	615
Hospital	-	29 161	-	-	680 312	-	39 973	-
Sewerage	30 225	43 944	21 510	40 083	231 980	10 974	30 645	22 112
Solid waste management	58	16 672	64	18 107	90 007	894	9 931	-
Parks and recreation	8 749	6 381	-	8 651	14 314	2 636	8 863	5 248
Housing and community development	3 391	-	-	16 182	604 179	1 666	513	1 143
Airport	-	-	-	27 537	-	30 154	18 286	-
Water transport and terminal	1 112	-	-	873	19 088	41 128	-	35
Parking facility	11 511	1 915	343	1 842	40 906	7 131	3 881	1 771
Miscellaneous commercial activity	23	366	-	5 446	51 254	-	-	-
Other	4 983	12 598	1 402	16 137	149 060	7 831	3 256	2 020
Special assessments	7 230	9 530	-	29	27 048	1 128	3 066	1 065
Sale of property	5 569	7 614	7 725	317	78 790	4 135	1 328	82
Housing and community development	3 155	-	-	-	-	3 261	549	-
Other	2 414	7 614	7 725	317	78 790	874	779	82
Interest earnings	140 927	136 103	10 232	54 395	618 033	45 673	20 826	5 217
Fines and forfeits	6 290	3 976	10 417	8 975	267 873	6 468	6 906	143
Other and unallocable	3 284	4 753	13 606	12 697	355 127	47 591	10 602	3 193
Utility and liquor store revenue	23 208	564 158	24 329	53 369	1 758 212	-	29 200	-
Employee-retirement revenue[1]	112 500	33 969	1 485	26 601	4 289 360	26 101	16 860	30 289
Expenditure	**649 447**	**1 482 594**	**328 586**	**632 964**	**31 327 480**	**413 837**	**381 323**	**204 001**
General expenditure	564 905	797 408	292 973	556 203	25 745 243	377 954	314 322	195 754
Intergovernmental expenditure	20 902	7 095	14 786	814	2 643 745	77	8	2 433
Direct general expenditure	544 003	790 313	278 187	555 389	23 101 498	377 877	314 314	193 321
Current operation	259 652	543 926	240 796	349 032	18 269 065	261 847	195 408	136 564
Capital outlay	128 713	129 261	12 631	122 910	2 204 750	43 349	89 216	44 286
Construction	85 569	99 370	5 906	111 837	1 852 812	36 966	80 503	40 553
Land and existing structures	38 147	3 935	1 298	3 727	46 558	3 887	1 630	498
Equipment	4 997	25 956	5 427	7 346	305 380	2 496	7 083	3 235
Assistance and subsidies	-	572	13 816	-	1 656 811	-	-	-
Interest on general debt	155 638	116 554	10 944	83 447	970 872	72 681	29 690	12 471
General expenditure by function:								
Education services:								
Education[2]	-	271 914	-	-	5 592 285	1 782	-	133
Elementary and secondary education	-	271 914	-	-	5 286 263	1 782	-	-
Higher education	-	-	-	-	306 022	-	-	133
Libraries	11 898	6 720	7 320	4 702	216 410	7 100	-	4 922
Social services and income maintenance:								
Public welfare	-	7 510	35 397	16 796	4 743 973	-	-	-
Categorical cash assistance	-	503	-	-	2 325 866	-	-	-
Other cash assistance	-	69	13 816	-	417 370	-	-	-
Vendor payments—medical	-	652	7 441	-	-	-	-	-
Vendor payments—other	-	526	1 507	11 695	-	-	-	-
Welfare institutions	-	-	-	1 578	-	-	-	-
Other	-	5 760	12 633	3 523	2 000 737	-	-	-
Hospitals	-	57 377	-	-	2 354 965	-	39 996	-
Own hospitals	-	56 783	-	-	2 040 974	-	39 996	-
Other hospitals	-	594	-	-	313 991	-	-	-
Health	7 975	15 990	5 799	9 334	414 685	3	935	303
Transportation:								
Highways	37 966	32 454	802	40 832	614 973	19 617	23 340	25 735
Air transportation	-	-	-	32 665	-	22 751	29 387	-
Water transport and terminals	877	-	-	179	12 880	17 970	-	91
Parking facilities	24 311	443	116	3 672	89 741	3 052	2 070	272
Transit subsidies	-	-	-	746	589 534	-	-	-
Public safety:								
Police protection	43 899	49 923	52 154	51 770	1 540 043	51 757	37 842	28 079
Fire protection	25 347	27 729	36 780	29 018	653 662	26 522	26 220	22 432
Correction	1 679	17 616	-	2 963	692 880	4 799	1 167	1 136
Protective inspection and regulation	6 313	3 541	23	6 711	119 269	3 131	3 024	1 529

Table 7. Finances of Individual City Governments Having 300,000 Population or More: 1987-88—Con.

[Dollar amounts in thousands. For meaning of abbreviations and symbols, see introductory text]

Item	Minneapolis	Nashville-Davidson	Newark	New Orleans	New York City	Oakland	Oklahoma City	Omaha
General expenditure—Con.								
General expenditure by function—Con.								
Environment and housing:								
Sewerage	31 818	65 758	2 787	72 325	530 561	12 258	53 830	38 016
Capital outlay	9 454	39 882	1 368	37 964	441 548	7 660	39 333	24 440
Solid waste management	15 479	14 438	26 456	16 913	694 224	3 180	9 106	6 723
Parks and recreation	41 091	25 672	7 048	33 186	359 953	24 094	20 005	17 621
Housing and community development	73 342	6 573	22 128	57 212	1 622 606	29 767	10 747	8 314
Natural resources	-	-	-	-	-	-	-	-
Government administration:								
Financial administration	5 151	7 740	6 948	14 694	226 846	14 710	6 402	3 015
Judicial and legal	3 885	14 842	4 171	22 986	265 216	4 028	4 126	1 579
General public buildings	5 443	3 955	8 297	17 102	194 640	7 702	2 476	1 432
Other	9 838	4 715	8 128	10 002	152 428	5 751	4 150	3 018
Interest on general debt	155 636	116 554	10 944	83 447	970 872	72 681	29 690	12 471
General expenditure, n.e.c.	62 947	45 944	57 675	28 948	2 892 797	43 299	9 809	16 934
Utility expenditure	22 586	629 528	28 937	50 635	3 192 195	-	61 951	-
Employee retirement expenditure[3]	61 956	35 658	6 676	26 116	2 390 022	35 883	5 050	8 247
Exhibit—Total expenditure for salaries and wages	157 463	403 060	113 948	197 793	12 393 600	120 530	120 047	78 850
Gross debt outstanding	1 831 882	2 374 042	146 487	1 028 775	19 445 993	1 024 267	464 874	184 693
Long-term debt outstanding	1 831 882	2 353 486	146 487	1 006 127	18 012 460	998 267	464 874	179 293
General debt	1 822 842	1 670 045	122 361	976 817	14 111 126	998 267	408 600	179 293
Education	-	137 227	73 852	-	965 995	-	17 500	-
Other and unallocable	1 822 842	1 532 818	48 509	976 817	13 145 131	998 267	391 100	-
Utility debt	9 040	683 441	24 126	29 310	3 901 334	-	56 274	-
Water supply systems	9 040	485 911	24 126	29 310	2 432 326	-	56 274	-
Electric power systems	-	197 530	-	-	-	-	-	-
Gas supply systems	-	-	-	-	-	-	-	-
Transit systems	-	-	-	-	1 469 008	-	-	-
Short-term debt outstanding	-	20 556	-	22 648	1 433 533	26 000	-	5 400
Long-term debt issued	208 771	204 486	-	175 083	2 776 149	122 870	14 247	13 350
Full faith and credit	91 226	67 869	-	60 000	1 593 816	-	1 232	13 350
General purpose	90 051	67 869	-	60 000	1 334 257	-	1 232	13 350
Utility	1 175	-	-	-	259 559	-	-	-
Nonguaranteed	117 545	136 617	-	115 083	1 182 333	122 870	13 015	-
General purpose	117 545	133 500	-	115 083	579 151	122 870	13 015	-
Utility	-	3 117	-	-	603 182	-	-	-
Long-term debt retired	354 049	285 563	16 898	48 606	1 209 016	99 722	32 503	13 344
General purpose	352 524	87 592	15 758	48 586	1 007 218	99 722	32 177	13 344
Utility	1 525	197 971	1 140	2 040	201 798	-	326	-
Borrowing, total	90 806	204 486	-	175 083	2 277 294	118 910	14 247	13 750
Debt redemption, total	236 449	287 788	16 898	44 444	714 398	111 257	33 003	13 344
Refunding issues of long-term debt	117 965	-	-	-	557 675	3 960	-	-
Long-term debt refunded	117 600	-	-	4 162	494 620	1 465	-	-
Net long-term debt outstanding	659 218	1 112 207	145 800	626 368	13 819 142	627 519	386 324	163 219
Cash and security holdings	2 451 654	1 956 545	176 626	1 035 988	40 374 226	1 310 945	400 813	251 696
Employee retirement	834 232	289 383	11 860	215 123	31 812 481	245 765	75 914	167 142
Other	1 617 422	1 667 162	164 766	820 865	8 561 745	1 065 180	324 899	84 554
By purpose:								
Offsets of debt	1 172 664	1 241 279	687	379 759	4 393 318	370 748	78 550	16 074
Bond funds	157 023	308 121	55 961	268 260	857 377	185 336	63 048	39 383
Other	287 735	117 762	108 118	172 846	3 311 050	509 096	183 301	29 097

See footnotes at end of table.

Table 7. Finances of Individual City Governments Having 300,000 Population or More: 1987-88—Con.

[Dollar amounts in thousands. For meaning of abbreviations and symbols, see introductory text]

Item	Philadelphia	Phoenix	Pittsburgh	Portland	Sacramento	St. Louis	San Antonio	San Diego
Population, 1986	1 642 854	894 065	387 490	387 866	323 553	426 268	914 354	1 015 191
Revenue	**3 028 056**	**976 805**	**342 580**	**386 145**	**282 581**	**592 625**	**1 351 338**	**1 052 895**
General revenue	2 403 894	855 949	331 317	344 606	231 517	484 057	511 339	860 751
Intergovernmental revenue	552 864	274 137	73 975	65 554	23 871	76 481	80 349	173 311
From State government	407 620	178 671	29 662	18 291	21 035	29 399	19 552	78 550
Education	1 576	-	-	-	-	-	-	-
Highways	29 996	76 305	3 980	11 001	4 696	9 292	91	14 164
Public welfare	83 488	612	-	-	-	1 789	346	-
Health and hospitals	153 228	-	-	-	-	6 203	1 387	-
Housing and community development	35 294	-	3 962	-	-	-	-	1 155
General local government support	15 599	97 105	3 195	5 958	14 223	2 687	1 654	38 618
Other and unallocable	88 439	4 649	18 525	1 332	2 116	9 428	16 074	24 613
From Federal Government	97 701	69 382	17 326	24 686	1 354	46 609	56 531	63 648
From local governments	47 543	26 084	26 987	22 577	1 482	473	4 266	31 113
General revenue from own sources	1 851 030	581 812	257 342	279 052	207 646	407 576	430 990	687 440
Taxes	1 444 265	270 284	213 981	168 453	122 493	268 397	174 402	276 366
Property	278 469	91 286	97 741	116 418	49 753	35 270	98 727	110 769
General sales	-	112 960	-	-	32 565	53 734	53 812	94 967
Selective sales	29 632	49 392	20 474	30 212	28 465	68 045	16 606	52 240
Alcoholic beverages	-	-	-	-	-	-	-	-
Motor fuels	-	-	-	-	-	-	-	-
Public utilities	-	32 167	-	25 330	24 969	48 793	6 166	25 850
Tobacco products	-	-	-	-	-	3 433	-	-
Other	29 632	17 225	20 474	4 882	3 496	15 819	10 440	26 390
Income taxes	888 355	-	58 842	-	-	89 891	-	-
Motor vehicle licenses	18	-	-	-	-	1 485	-	-
Other	247 791	16 646	36 924	21 823	11 710	19 972	5 257	18 390
Charges and miscellaneous general revenue	406 765	311 528	43 361	110 599	85 153	139 179	256 588	411 074
Current charges	246 103	154 716	11 332	67 858	64 814	72 165	128 286	105 874
Education	-	-	-	-	-	-	-	-
School lunch sales (gross)	-	-	-	-	-	-	-	-
Other local school charges	-	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-	-
Highway	-	2 332	209	4	-	2 645	268	-
Hospital	-	-	-	-	-	-	-	-
Sewerage	126 692	32 042	-	29 413	5 697	-	61 581	45 994
Solid waste management	586	26 767	-	547	20 730	38	22 498	6 592
Parks and recreation	8 286	7 936	3 406	13 444	6 901	3 814	7 715	27 680
Housing and community development	1 832	4 068	419	15 144	394	-	37	6 631
Airport	68 892	70 838	-	-	-	53 735	23 583	1 495
Water transport and terminal	-	-	-	-	575	592	-	-
Parking facility	1 822	1 763	1 185	7 120	8 018	4 555	3 321	3 841
Miscellaneous commercial activity	-	-	-	-	-	154	618	452
Other	37 993	8 970	6 113	2 186	22 499	6 632	8 665	13 189
Special assessments	3	38 503	-	4 557	95	530	21 370	93 455
Sale of property	6 683	6 026	33	464	333	1 708	999	24 909
Housing and community development	2 646	-	-	454	-	521	402	-
Other	4 037	6 026	33	10	333	1 187	597	24 909
Interest earnings	115 572	94 383	23 088	21 818	11 462	51 695	86 249	161 138
Fines and forfeits	20 027	13 221	5 210	1 736	-	7 969	5 956	12 466
Other and unallocable	18 377	4 679	3 698	14 166	8 449	5 112	13 728	13 232
Utility and liquor store revenue	574 473	87 670	-	37 962	16 646	28 627	807 169	117 193
Employee-retirement revenue[1]	49 689	33 186	11 263	3 577	34 418	79 941	32 830	74 951
Expenditure	**3 117 050**	**998 990**	**328 051**	**429 897**	**284 008**	**548 224**	**1 653 034**	**981 680**
General expenditure	2 281 599	865 034	282 258	364 733	248 951	486 020	689 032	786 715
Intergovernmental expenditure	79 813	4 118	7 041	-	-	20 309	9 166	12 955
Direct general expenditure	2 201 786	860 916	275 217	364 733	248 951	465 711	679 866	773 760
Current operation	1 866 625	448 143	216 596	259 655	194 190	330 519	338 752	453 676
Capital outlay	164 067	280 517	22 132	74 701	49 196	74 503	266 075	186 455
Construction	130 400	182 470	19 336	55 221	13 157	38 118	218 894	142 155
Land and existing structures	21 970	49 214	216	13 888	36 039	25 300	28 306	33 033
Equipment	11 697	48 833	2 580	5 592	-	11 085	18 875	11 267
Assistance and subsidies	-	-	-	-	-	-	-	-
Interest on general debt	171 094	132 256	36 489	30 377	5 565	60 689	75 039	133 629
General expenditure by function:								
Education services:								
Education[2]	23 247	6 232	-	-	-	1 830	5 613	-
Elementary and secondary education	8 000	6 232	-	-	-	1 830	4 215	-
Higher education	15 247	-	-	-	-	-	1 398	-
Libraries	27 791	11 751	4 440	-	5 202	-	8 589	12 995
Social services and income maintenance:								
Public welfare	156 418	637	30	-	-	3 260	3 027	1 152
Categorical cash assistance	-	-	-	-	-	-	-	-
Other cash assistance	-	-	-	-	-	-	-	-
Vendor payments—medical	-	-	-	-	-	-	-	-
Vendor payments—other	195	-	-	-	-	-	-	-
Welfare institutions	44 723	-	-	-	-	-	-	-
Other	111 500	637	30	-	-	3 260	3 027	1 152
Hospitals	14 585	-	-	11 386	-	-	-	1 581
Own hospitals	-	-	-	-	-	-	-	-
Other hospitals	14 585	-	-	11 386	-	-	-	1 581
Health	184 868	692	7 801	2 794	844	51 196	14 326	291
Transportation:								
Highways	51 037	130 485	19 504	18 091	18 717	19 419	79 319	53 637
Air transportation	36 284	75 730	-	-	-	49 361	19 545	3 512
Water transport and terminals	11 676	-	-	-	4 572	320	-	-
Parking facilities	-	2 522	-	1 693	8 267	2 845	8 314	424
Transit subsidies	45 762	-	-	-	-	17 870	-	-
Public safety:								
Police protection	283 201	122 284	38 028	63 448	48 624	81 397	71 689	122 657
Fire protection	103 447	60 535	30 195	39 943	29 173	33 804	49 516	48 464
Correction	110 264	2 411	-	-	-	15 543	2 510	-
Protective inspection and regulation	15 646	5 149	1 625	6 438	12 923	6 308	4 367	11 680

Table 7. **Finances of Individual City Governments Having 300,000 Population or More: 1987-88**—Con.

[Dollar amounts in thousands. For meaning of abbreviations and symbols, see introductory text]

Item	Philadelphia	Phoenix	Pittsburgh	Portland	Sacramento	St. Louis	San Antonio	San Diego
General expenditure—Con.								
General expenditure by function—Con.								
Environment and housing:								
Sewerage	82 041	68 068	2 141	38 720	4 911	419	135 247	112 039
Capital outlay	13 751	45 430	92	14 922	677	-	106 525	71 555
Solid waste management	135 157	25 908	10 612	3 386	18 500	8 912	28 016	22 816
Parks and recreation	70 816	70 899	19 326	31 050	27 545	33 621	52 322	88 205
Housing and community development	139 367	38 926	8 218	64 509	27 464	19 637	11 217	57 748
Natural resources	-	-	185	-	-	-	27 324	586
Government administration:								
Financial administration	54 281	13 923	6 996	11 109	-	13 652	17 864	11 719
Judicial and legal	133 354	21 681	2 085	1 776	-	15 829	5 521	9 100
General public buildings	43 222	11 090	4 278	5 266	-	3 442	24 653	8 050
Other	27 927	13 110	7 247	7 762	16 312	4 854	8 278	18 289
Interest on general debt	171 094	132 256	36 489	30 377	5 565	60 689	75 039	133 629
General expenditure, n.e.c.	360 094	50 745	83 056	26 985	20 332	41 812	36 736	67 991
Utility expenditure	626 926	120 452	13 544	39 193	18 979	25 451	954 585	160 686
Employee retirement expenditure[3]	208 525	13 504	32 249	25 971	16 078	36 753	9 417	34 279
Exhibit—Total expenditure for salaries and wages	1 046 980	299 805	146 856	184 138	98 314	196 625	278 938	269 739
Gross debt outstanding	3 842 649	1 812 348	540 115	589 566	197 848	687 308	3 437 087	1 524 053
Long-term debt outstanding	3 616 774	1 783 350	540 115	543 602	197 848	687 398	3 339 087	1 524 053
General debt	2 593 308	1 567 290	540 115	406 156	182 973	678 248	902 375	1 523 333
Education	1 226	-	-	-	-	-	-	-
Other and unallocable	2 592 082	1 567 290	540 115	406 156	182 973	678 248	902 375	-
Utility debt	1 023 466	216 060	-	137 446	14 875	9 150	2 436 712	720
Water supply systems	311 300	211 135	-	85 066	14 875	9 150	204 592	720
Electric power systems	-	-	-	52 380	-	-	2 232 120	-
Gas supply systems	558 665	-	-	-	-	-	-	-
Transit systems	153 501	4 925	-	-	-	-	-	-
Short-term debt outstanding	225 875	28 998	-	45 964	-	-	98 000	-
Long-term debt issued	416 666	94 250	34 799	76 004	43 135	79 646	632 434	96 735
Full faith and credit	171 590	-	-	40 637	-	-	59 125	38 469
General purpose	151 976	-	-	40 617	-	-	59 125	38 469
Utility	19 614	-	-	20	-	-	-	-
Nonguaranteed	245 076	94 250	34 799	35 367	-	79 546	573 309	58 266
General purpose	245 076	94 250	34 799	35 367	-	79 646	-	58 266
Utility	-	-	-	-	-	-	573 309	-
Long-term debt retired	492 734	116 489	46 379	66 249	10 199	52 808	389 737	136 867
General purpose	442 719	97 049	46 379	61 806	9 509	51 428	28 746	136 487
Utility	50 015	19 440	-	4 443	690	1 380	360 991	380
Borrowing, total	416 666	94 743	34 799	101 268	43 135	79 646	240 654	58 880
Debt redemption, total	497 634	116 489	46 379	66 249	10 199	52 808	62 867	109 842
Refunding issues of long-term debt	-	-	-	-	-	-	391 780	37 855
Long-term debt refunded	-	-	-	-	-	-	328 870	27 025
Net long-term debt outstanding	2 488 966	1 092 700	350 491	379 184	153 048	280 309	2 925 789	343 340
Cash and security holdings	3 105 744	1 361 629	375 714	320 859	391 129	1 290 992	1 391 717	2 493 872
Employee retirement	1 432 377	315 537	45 308	5 159	288 375	685 183	187 460	684 485
Other	1 673 367	1 046 092	330 406	315 700	102 754	605 809	1 204 257	1 809 387
By purpose:								
Offsets of debt	1 127 808	690 650	189 624	164 418	44 800	427 089	413 298	1 180 713
Bond funds	236 850	119 669	71 350	64 462	-	12 470	514 348	47 561
Other	308 709	235 773	69 432	86 820	57 954	166 250	276 611	581 113

See footnotes at end of table.

Table 7. Finances of Individual City Governments Having 300,000 Population or More: 1987-88—Con.

[Dollar amounts in thousands. For meaning of abbreviations and symbols, see introductory text]

Item	San Francisco	San Jose	Seattle	Toledo	Tucson	Tulsa	Virginia Beach	Washington, DC
Population, 1986	748 959	712 079	486 201	340 682	364 786	373 753	333 394	626 065
Revenue	**2 516 491**	**604 813**	**878 299**	**259 324**	**401 812**	**388 038**	**525 605**	**3 907 317**
General revenue	2 048 906	521 856	535 237	240 069	324 312	343 116	499 050	3 649 379
Intergovernmental revenue	614 999	71 683	81 682	57 291	110 774	16 843	192 132	1 191 054
From State government	519 240	49 309	59 717	19 253	60 599	11 727	169 869	-
Education	39 700	-	-	-	-	-	127 769	-
Highways	13 655	10 097	21 857	5 607	35 258	2 353	14 375	-
Public welfare	258 169	-	-	-	848	-	6 988	-
Health and hospitals	84 118	-	-	1 308	-	-	3 639	-
Housing and community development	-	-	1 350	-	-	-	67	-
General local government support	64 007	29 093	5 616	11 485	40 005	477	1 350	-
Other and unallocable	59 591	10 119	30 894	653	4 488	8 897	15 619	-
From Federal Government	95 515	12 089	17 216	35 098	25 259	4 873	22 134	1 150 937
From local governments	244	10 305	4 749	2 940	4 916	243	129	40 117
General revenue from own sources	1 433 907	450 175	453 555	182 778	213 538	326 273	306 918	2 458 325
Taxes	742 222	256 807	269 143	119 973	115 778	141 871	249 958	2 060 338
Property	387 605	96 302	98 616	11 077	20 858	20 291	162 603	609 425
General sales	77 044	62 076	46 665	-	78 959	106 139	22 850	390 646
Selective sales	101 168	50 249	64 027	824	10 232	13 045	41 774	181 581
Alcoholic beverages	-	-	-	-	-	-	-	5 731
Motor fuels	-	-	-	-	-	-	-	27 534
Public utilities	39 306	46 097	54 695	-	7 849	10 597	19 431	73 073
Tobacco products	-	-	-	-	-	-	4 578	11 210
Other	61 862	4 152	9 332	824	2 383	2 448	17 765	64 033
Income taxes	-	-	-	102 267	-	-	-	744 326
Motor vehicle licenses	-	-	-	1 247	-	-	4 368	18 141
Other	176 405	47 960	59 835	4 558	5 729	2 396	18 363	116 219
Charges and miscellaneous general revenue	691 685	193 568	184 412	62 805	97 760	184 402	56 960	397 987
Current charges	447 895	100 848	124 304	44 103	37 484	73 124	29 518	211 814
Education	-	-	-	-	-	-	6 718	10 885
School lunch sales (gross)	-	-	-	-	-	-	6 088	1 790
Other local school charges	-	-	-	-	-	-	630	250
Higher education	-	-	-	-	-	-	-	8 845
Highway	627	1 217	947	6 411	-	-	-	-
Hospital	112 635	-	-		-	-	-	36 181
Sewerage	58 733	54 985	54 752	21 931	-	28 398	14 009	76 325
Solid waste management	1 126	685	37 911	9 406	5 028	17 585	1 723	6 518
Parks and recreation	27 654	5 489	13 973	1 906	9 272	4 197	3 065	11 018
Housing and community development	2 397	1 159	2 278	213	1 508	760	-	16 204
Airport	131 677	27 257	-	-	20 126	13 517	-	-
Water transport and terminal	29 745	-	-		-	-	-	-
Parking facility	12 565	3 426	6 790	1 663	156	2 893	405	10 879
Miscellaneous commercial activity	172	-	-	253	-	-	-	596
Other	70 364	6 630	7 653	2 620	1 394	5 774	3 598	43 208
Special assessments	-	9 470	1 825	1 934	1 350	5 037	-	4 985
Sale of property	20 509	502	5 348	67	2 189	-	5 730	10 086
Housing and community development	14 371	-	439	67	-	-	-	-
Other	6 138	502	4 909	-	2 189	-	5 730	10 086
Interest earnings	139 853	74 128	38 175	10 341	49 631	77 233	17 538	44 463
Fines and forfeits	39 236	5 356	8 762	1 949	4 070	4 209	-	41 594
Other and unallocable	44 192	3 264	5 998	4 411	2 836	24 799	4 174	85 085
Utility and liquor store revenue	192 296	6 386	280 299	19 255	63 450	39 176	26 555	56 479
Employee-retirement revenue[1]	275 289	76 569	62 763	-	14 050	5 746	-	201 459
Expenditure	**2 196 527**	**579 586**	**874 112**	**273 930**	**419 065**	**395 002**	**521 136**	**4 037 636**
General expenditure	1 612 658	547 137	510 267	254 482	343 626	347 813	494 643	3 686 643
Intergovernmental expenditure	29 552	9 766	52 450	4 247	-	2 338	2 042	117 478
Direct general expenditure	1 583 106	537 371	457 817	250 235	343 626	345 475	492 601	3 569 165
Current operation	1 181 853	297 364	395 739	153 832	201 928	175 874	381 160	2 933 938
Capital outlay	161 954	170 984	39 459	80 786	84 938	84 228	92 021	329 669
Construction	122 146	139 342	22 894	74 324	56 273	61 499	66 024	263 874
Land and existing structures	6 762	24 117	12 754	2 409	18 075	8 469	25 997	-
Equipment	33 046	7 525	3 811	4 053	10 590	14 260	-	65 795
Assistance and subsidies	104 327	-	-	-	-	-	274	107 607
Interest on general debt	134 972	69 023	22 619	15 617	56 760	85 373	19 146	197 951
General expenditure by function:								
Education services:								
Education[2]	40 502	-	-	-	-	195	231 769	603 008
Elementary and secondary education	40 502	-	-	-	-	195	231 769	516 797
Higher education	-	-	-	-	-	-	-	86 211
Libraries	17 647	13 066	17 237	-	13 917	-	8 943	17 364
Social services and income maintenance:								
Public welfare	198 226	-	-	-	1 813	-	10 372	613 211
Categorical cash assistance	81 412	-	-	-	-	-	30	81 639
Other cash assistance	22 915	-	-	-	-	-	244	25 968
Vendor payments—medical	-	-	-	-	-	-	571	313 226
Vendor payments—other	-	-	-	-	-	-	2 394	8 033
Welfare institutions	-	-	-	-	-	-	-	23 984
Other	93 899	-	-	-	1 813	-	7 133	160 361
Hospitals	224 514	-	-	-	-	-	-	247 053
Own hospitals	196 527	-	-	-	-	-	-	239 032
Other hospitals	27 987	-	-	-	-	-	-	8 021
Health	114 224	-	7 986	4 501	-	5 615	10 618	176 313
Transportation:								
Highways	10 682	45 662	12 995	18 295	48 015	19 721	42 758	140 762
Air transportation	114 145	54 799	-	-	18 903	29 750	-	-
Water transport and terminals	32 539	-	-	-	-	-	-	-
Parking facilities	6 141	1 553	580	633	-	1 783	-	1 357
Transit subsidies	-	-	-		-	-	650	117 478
Public safety:								
Police protection	125 660	71 587	66 506	45 769	48 797	37 496	31 238	231 449
Fire protection	78 483	41 501	48 795	27 862	23 359	27 074	16 626	89 237
Correction	38 374	-	6 286	5 510	162	97	8 695	254 752
Protective inspection and regulation	9 359	5 290	9 495	2 170	3 061	2 261	3 065	48 670

Table 7. **Finances of Individual City Governments Having 300,000 Population or More: 1987-88**—Con.

[Dollar amounts in thousands. For meaning of abbreviations and symbols, see introductory text]

Item	San Francisco	San Jose	Seattle	Toledo	Tucson	Tulsa	Virginia Beach	Washington, DC
General expenditure—Con.								
General expenditure by function—Con.								
Environment and housing:								
Sewerage	96 461	60 054	48 855	80 922	5 597	47 629	18 326	124 486
Capital outlay	54 431	10 695	87	44 469	4 981	32 832	6 140	41 437
Solid waste management	12 452	4 316	44 659	11 547	14 880	24 403	14 059	37 881
Parks and recreation	109 715	37 203	60 933	10 155	43 978	21 635	14 635	52 729
Housing and community development	35 928	96 126	18 135	23 874	18 536	4 616	2 699	203 108
Natural resources	-	-	-	-	-	-	-	-
Government administration:								
Financial administration	37 383	9 955	15 728	4 942	10 286	4 380	9 549	50 820
Judicial and legal	68 866	4 428	13 479	6 998	9 139	2 594	4 786	104 907
General public buildings	14 777	3 722	920	2 665	7 008	1 799	15 117	53 048
Other	19 797	12 439	30 936	3 702	8 331	2 082	6 856	37 570
Interest on general debt	134 972	69 023	22 619	15 617	36 780	85 373	19 146	197 951
General expenditure, n.e.c.	71 811	16 411	83 125	9 300	11 084	29 310	24 736	283 489
Utility expenditure	406 397	7 111	315 211	19 448	70 866	44 733	26 493	97 926
Employee retirement expenditure[3]	177 472	25 336	48 634	-	4 573	2 456	-	253 067
Exhibit—Total expenditure for salaries and wages	955 736	194 668	309 814	97 067	128 715	99 030	259 009	1 542 441
Gross debt outstanding	1 832 157	980 857	859 179	173 353	807 525	1 460 975	438 529	2 835 297
Long-term debt outstanding	1 832 157	980 857	859 179	120 566	807 525	1 460 975	438 529	2 835 297
General debt	1 709 144	980 714	346 919	109 776	676 995	1 415 641	348 095	2 815 391
Education	12 405	-	-	980	-	-	112 352	-
Other and unallocable	1 696 739	980 714	346 919	108 796	676 995	1 415 641	235 743	-
Utility debt	123 013	143	512 260	10 790	130 530	45 334	90 434	19 906
Water supply systems	122 511	143	63 785	10 790	130 530	45 334	90 434	19 906
Electric power systems	502	-	448 475	-	-	-	-	-
Gas supply systems	-	-	-	-	-	-	-	-
Transit systems	-	-	-	-	-	-	-	-
Short-term debt outstanding	-	-	-	52 787	-	-	-	-
Long-term debt issued	237 472	61 547	52 795	11 200	85 773	338 725	87 375	312 124
Full faith and credit	31 000	30 000	24 795	11 050	26 400	-	-	224 445
General purpose	31 000	30 000	24 795	11 050	26 400	-	-	224 445
Utility	-	-	-	-	-	-	-	-
Nonguaranteed	206 472	31 547	28 000	150	59 373	338 725	40 425	87 679
General purpose	100 355	31 547	-	150	32 373	338 725	40 425	87 679
Utility	106 117	-	28 000	-	27 000	-	-	-
Long-term debt retired	167 813	28 246	33 355	19 102	74 580	62 842	21 674	186 420
General purpose	56 983	28 240	14 765	18 812	69 125	60 947	16 034	185 975
Utility	110 830	6	18 590	290	5 455	1 895	5 640	445
Borrowing, total	131 355	54 120	52 795	11 200	45 873	338 725	87 375	193 894
Debt redemption, total	63 813	20 691	33 355	23 356	61 080	53 082	21 674	87 615
Refunding issues of long-term debt	106 117	7 427	-	-	39 900	-	-	118 230
Long-term debt refunded	104 000	7 553	-	-	13 500	9 760	-	98 805
Net long-term debt outstanding	918 295	626 833	752 111	107 182	401 905	465 072	374 980	2 497 904
Cash and security holdings	5 063 302	1 654 578	859 751	60 614	681 494	1 431 358	376 863	1 812 100
Employee retirement	3 200 287	674 991	411 411	-	119 738	61 264	-	1 060 512
Other	1 863 015	979 587	448 340	60 614	561 756	1 370 094	376 863	666 866
By purpose:								
Offsets of debt	913 862	334 024	107 068	13 384	405 620	995 903	63 549	337 393
Bond funds	445 411	265 572	183 807	23 530	81 967	258 036	91 103	90 479
Other	503 742	379 991	157 465	23 700	74 169	116 155	222 211	238 994

Note: See appendix A for factors that deserve special attention in interpreting this table.

[1] Excludes "city contributions," classified as "nonrevenue," intragovernmental transfers.
[2] Includes items not included in detail.
[3] Payments to beneficiaries including withdrawal of contributions.

Table 8. **Finances of City Government-Operated Utilities, by State: 1987-88**

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

State	Total[1]				Electric power[1]			
		Expenditure				Expenditure		
	Revenue	Total	Capital outlay only	Long-term debt outstanding	Revenue	Total	Capital outlay only	Long-term debt outstanding
United States	**30 280 356**	**34 463 527**	**6 378 012**	**42 177 118**	**15 789 235**	**15 997 039**	**2 148 696**	**16 862 704**
Alabama	882 218	880 194	92 354	543 177	581 679	556 437	23 429	71 356
Alaska	140 712	185 612	25 425	419 424	107 585	124 452	18 190	294 840
Arizona	334 697	412 831	123 810	953 055	26 942	23 161	3 390	14 564
Arkansas	258 753	285 895	50 367	495 667	135 813	132 526	12 708	262 322
California	3 980 480	4 399 744	870 445	3 545 338	2 545 031	2 563 073	449 912	2 407 531
Colorado	612 753	725 715	201 077	1 353 786	241 436	256 450	47 872	202 597
Connecticut	113 057	111 680	14 695	75 785	62 964	58 857	-	5 040
Delaware	86 684	81 519	4 759	78 684	66 477	60 382	2 785	16 048
District of Columbia	56 479	97 926	41 222	19 906	-	-	-	-
Florida	2 113 718	2 663 367	847 733	5 526 102	1 367 786	1 609 194	465 788	3 426 096
Georgia	834 755	884 463	153 859	792 209	384 806	371 687	29 665	115 299
Hawaii	67 507	145 605	52 074	35 775	-	-	-	-
Idaho	65 220	67 583	7 612	127 128	37 918	39 437	1 820	89 497
Illinois	1 010 938	993 988	154 128	1 022 627	262 934	234 629	19 972	124 856
Indiana	452 884	505 125	52 339	266 531	285 239	283 194	13 241	35 387
Iowa	410 076	401 388	50 233	543 400	230 406	212 516	13 651	436 803
Kansas	300 426	305 593	39 348	270 275	166 656	152 930	7 040	89 590
Kentucky	430 302	462 279	57 915	879 453	230 524	236 684	9 069	233 803
Louisiana	495 798	483 702	68 234	675 290	301 046	265 784	15 047	378 955
Maine	1 771	3 413	892	7 035	-	-	-	-
Maryland	104 337	112 336	21 556	116 812	32 649	27 204	100	11 304
Massachusetts	320 912	279 795	43 796	186 757	140 434	130 474	6 341	47 261
Michigan	858 925	944 414	99 367	661 164	326 292	295 192	10 469	214 755
Minnesota	501 338	518 290	70 191	253 834	285 327	265 327	12 863	80 828
Mississippi	307 826	318 180	40 477	248 186	175 984	170 726	6 827	12 351
Missouri	649 839	648 736	95 264	707 677	405 681	390 966	46 711	435 989
Montana	28 409	23 882	2 520	89 114	-	-	-	-
Nebraska	321 147	299 926	9 727	606 206	264 582	244 617	4 560	546 658
Nevada	28 219	28 222	5 823	18 653	8 298	5 606	155	-
New Hampshire	19 396	26 383	7 462	70 830	-	-	-	-
New Jersey	240 695	235 431	45 980	264 158	60 018	50 245	3 308	8 513
New Mexico	144 966	174 966	34 343	421 596	49 829	66 113	14 650	163 745
New York	2 097 093	3 528 897	372 718	4 199 530	105 769	99 787	5 168	49 683
North Carolina	1 180 813	1 266 445	295 800	506 252	694 283	610 391	30 351	71 196
North Dakota	39 132	45 079	10 355	64 681	8 692	7 407	211	1 747
Ohio	859 211	926 941	189 448	1 104 770	318 045	336 915	32 576	173 377
Oklahoma	352 237	393 402	92 773	504 439	158 471	135 448	5 012	44 523
Oregon	308 145	317 082	54 389	1 019 023	186 409	190 851	31 160	724 846
Pennsylvania	751 614	816 781	108 506	1 482 825	74 491	82 199	1 576	401 456
Rhode Island	30 576	23 226	-	22 012	284	524	-	2 487
South Carolina	335 928	338 310	64 873	524 443	152 909	133 516	8 352	6 618
South Dakota	64 069	143 758	91 664	39 509	32 123	28 011	3 359	3 727
Tennessee	3 205 655	3 257 544	246 441	1 619 994	2 620 893	2 640 152	147 372	535 943
Texas	2 978 614	3 575 377	1 103 358	7 162 141	1 596 488	1 832 320	548 396	4 077 075
Utah	188 916	182 147	37 061	279 309	112 530	102 904	14 829	164 956
Vermont	69 441	73 260	7 873	156 840	58 451	63 208	7 381	111 891
Virginia	482 140	505 523	94 793	590 137	158 729	151 136	12 987	58 065
Washington	672 120	776 798	134 246	1 127 702	484 966	512 661	52 719	625 380
West Virginia	47 660	52 933	4 560	101 218	3 056	2 751	101	-
Wisconsin	384 224	436 407	28 855	298 867	215 912	221 398	4 960	83 472
Wyoming	47 529	95 454	55 273	80 806	19 436	17 575	1 703	266

See footnotes at end of table.

Table 8. Finances of City Government-Operated Utilities, by State: 1987-88—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

State	Water supply[1]				Transit system[1]				Gas supply[1]			
		Expenditure				Expenditure				Expenditure		
	Revenue	Total	Capital outlay only	Long-term debt outstanding	Revenue	Total	Capital outlay only	Long-term debt outstanding	Revenue	Total	Capital outlay only	Long-term debt outstanding
United States	**10 436 888**	**12 086 699**	**3 640 532**	**22 631 584**	**1 761 484**	**4 129 676**	**375 450**	**1 812 148**	**2 312 749**	**2 251 113**	**213 335**	**870 672**
Alabama	154 018	190 432	62 026	436 226	1 159	2 499	120	-	145 362	130 836	6 779	35 593
Alaska	31 534	46 629	5 867	124 584	1 593	13 731	1 368	-	-	600	-	-
Arizona	275 847	307 447	108 616	932 907	3 806	56 720	9 982	4 925	25 100	25 503	1 822	659
Arkansas	117 908	131 407	35 734	233 345	2 040	6 034	512	-	2 882	15 928	1 413	-
California	1 186 697	1 277 846	371 279	1 136 567	124 389	441 101	44 764	-	134 363	117 724	4 490	1 240
Colorado	281 834	375 083	142 437	1 134 415	1 841	13 437	5 239	-	87 842	80 745	5 529	16 774
Connecticut	41 353	45 237	14 895	70 725	-	-	-	-	8 740	7 586	-	-
Delaware	20 207	21 137	1 974	62 636	-	-	-	-	-	-	-	-
District of Columbia	56 479	97 926	41 222	19 906	-	-	-	-	-	-	-	-
Florida	671 222	973 984	374 606	1 928 832	4 080	26 041	3 426	146 123	70 650	54 136	3 911	27 051
Georgia	259 787	329 295	119 384	672 882	4 167	11 096	1 871	-	185 995	172 385	2 929	4 028
Hawaii	46 345	69 187	37 563	35 775	21 162	76 418	14 511	-	-	-	-	-
Idaho	26 933	25 995	5 745	37 631	369	2 145	47	-	-	6	-	-
Illinois	701 341	707 040	133 172	897 771	3 670	9 223	272	-	42 993	43 096	712	-
Indiana	147 570	177 298	33 946	217 770	6 590	33 752	4 660	13 574	11 485	10 881	492	2 800
Iowa	135 513	135 119	33 259	104 120	6 254	16 942	814	-	37 903	36 791	2 509	2 483
Kansas	113 164	126 919	30 723	177 875	1 783	7 224	1 037	671	18 823	18 520	548	2 139
Kentucky	149 400	167 889	40 328	641 184	1 442	9 949	4 534	165	48 936	47 757	3 984	4 301
Louisiana	129 589	157 639	50 399	270 972	4 402	13 891	936	-	60 781	46 388	952	25 363
Maine	1 599	2 266	804	6 601	172	1 147	66	434	-	-	-	-
Maryland	68 932	79 989	21 456	101 848	1 843	4 321	-	3 980	913	822	-	-
Massachusetts	153 713	125 061	37 455	127 252	-	206	-	7 444	26 785	24 056	-	4 800
Michigan	486 489	514 253	84 926	465 669	46 144	134 963	3 953	640	-	6	-	100
Minnesota	170 759	205 653	56 216	163 714	2 812	9 698	1 080	1 355	42 440	37 612	32	7 937
Mississippi	86 757	103 896	26 910	227 481	68	543	237	40	43 017	43 015	6 503	8 314
Missouri	183 375	195 648	46 026	267 455	1 018	6 110	52	-	59 786	55 992	2 475	4 233
Montana	26 140	22 317	2 495	69 114	269	1 565	34	-	-	-	-	-
Nebraska	39 054	35 307	5 167	58 333	1 087	5 161	-	225	16 424	14 841	-	2 990
Nevada	19 921	21 872	5 526	18 653	-	744	142	-	-	-	-	-
New Hampshire	17 429	24 005	7 462	70 830	1 967	2 378	-	-	-	-	-	-
New Jersey	180 653	184 243	42 672	255 645	24	87	-	-	-	876	-	-
New Mexico	76 458	83 281	17 940	248 204	2 007	9 972	723	-	16 672	15 620	1 030	9 647
New York	551 092	565 738	135 101	2 680 839	1 437 973	2 861 208	232 449	1 469 008	2 259	2 164	-	-
North Carolina	415 711	554 061	243 430	430 709	10 955	44 336	14 686	4 347	59 884	57 657	7 333	-
North Dakota	29 840	36 044	9 843	62 934	371	1 398	301	-	229	230	-	-
Ohio	513 870	553 349	151 224	930 073	1 961	7 755	339	1 320	25 335	26 922	5 309	-
Oklahoma	183 285	234 416	86 103	455 131	3 364	16 272	1 617	-	7 117	7 266	41	4 785
Oregon	121 648	125 442	23 216	294 177	88	789	13	-	-	-	-	-
Pennsylvania	203 381	201 777	29 677	379 204	398	16 858	547	153 501	473 346	515 947	78 708	558 885
Rhode Island	30 294	22 704	-	19 525	-	-	-	-	-	-	-	-
South Carolina	137 016	160 726	54 311	500 141	-	95	-	-	46 003	43 973	2 210	17 884
South Dakota	27 830	110 507	87 570	35 782	225	1 254	165	-	3 861	3 986	570	-
Tennessee	245 885	274 203	64 830	1 050 500	18 242	48 995	3 642	836	320 835	294 194	25 597	32 713
Texas	1 185 009	1 437 787	514 107	3 048 863	10 517	119 613	11 993	-	186 300	185 667	29 162	36 203
Utah	76 386	79 243	22 232	114 353	-	-	-	-	-	-	-	-
Vermont	9 990	10 036	492	44 949	-	16	-	-	-	-	-	-
Virginia	215 391	225 870	67 006	471 046	14 926	32 322	2 101	858	93 094	96 193	12 699	60 170
Washington	198 201	240 692	73 926	501 958	4 481	11 198	3	355	4 472	12 247	7 598	-
West Virginia	44 502	49 773	4 449	101 218	102	409	-	-	-	-	-	-
Wisconsin	157 646	165 312	21 405	212 728	9 723	46 743	2 490	2 667	943	954	-	-
Wyoming	28 061	77 529	53 570	80 540	-	350	-	-	-	-	-	-

Note: Data partially based on estimates subject to sampling variation; see text.

[1] Utility revenue does not include certain receipts, such as permits, special assessments, intergovernmental aid (primarily transit subsidies), and interest income, classified in other general revenue categories, or subsidies from parent governments. Utility expenditure includes interest on debt.

APPENDIX A.
Factors Affecting Municipal Government Finances

Listed below are some factors which deserve special attention in interpreting data shown in tables 5, 6, & 7.

WASHINGTON, DC

Due to its unique status as a composite city-county-State government, the Nation's capital is the only municipality to participate directly in the Federal-State cooperative unemployment compensation system. Its financial activity during fiscal year 1988 (included in the employee-retirement figures on tables 5 and 7) is shown below (in thousands of dollars):

Item	1987-88 Amount
Revenue, total	85,835
Unemployment compensation payroll tax	73,256
Federal contributions and advances	5,581
Interest	6,998
Expenditure, total	69,092
Regular benefits	63,511
Extended and special benefits	5,581
Assets, total	84,722
Trust fund account in U.S. Treasury	86,158
Clearing and benefit accounts (minus sign indicates negative balance)	-1,436

PHOENIX, AZ

Long-term debt outstanding includes $570,218,000 of public debt for private purposes.

LOS ANGELES, CA

Long-term debt outstanding includes $1,666,695,000 of electric utility revenue bonds and $1,293,725,000 of public debt for private purposes.

SAN DIEGO, CA

Long-term debt outstanding includes $1,141,094,000 of public debt for private purposes.

SAN FRANCISCO, CA

Long-term debt outstanding includes $779,523,000 of public debt for private purposes.

DENVER, CO

Long-term debt outstanding includes $406,265,000 of public debt for private purposes.

JACKSONVILLE, FL

The long-term debt issued amount includes $417,651,000 of electric utility revenue bonds. The long-term debt retired amount includes $401,293,000 of electric utility revenue bonds and $109,143,000 of public debt for private purposes.

The long-term debt outstanding includes $2,544,411,000 of electric utility debt and $841,247,000 of public debt for private purposes.

ORLANDO, FL

The long-term debt outstanding includes $786,220,000 of revenue bonds for the water supply, electric power and sewer systems as well as $350,220,000 of airport revenue bonds.

ATLANTA, GA

$631,320,000 of airport revenue bonds and $251,531,000 of public debt for private purposes are included in the long-term debt outstanding amount.

CHICAGO, IL

The long-term debt outstanding includes $1,079,535,000 of revenue bonds for O'Hare Airport and $580,687,000 of public debt for private purposes.

KANSAS CITY, KS

The long-term debt outstanding includes $1,034,000 of public debt for private purposes.

BALTIMORE, MD

The long-term debt outstanding includes $609,883,000 of public debt for private purposes.

MINNEAPOLIS, MN

The long-term debt outstanding includes $1,096,345,000 of public debt for private purposes.

ALBUQUERQUE, NM

The long-term debt outstanding includes $565,846,000 of public debt for private purposes.

NEW YORK, NY

The long-term debt outstanding includes: $1,414,344,000 of water utility revenue debt; $1,017,982,000 of guaranteed water utility debt; $1,469,008,000 of guaranteed transit system debt; and $3,030,566,000 of public debt for private purposes.

TULSA, OK

The long-term debt issued includes $297,050,000 of public debt for private purposes which is also included in the $957,340,000 of public debt for private purposes outstanding at the end of fiscal year.

PHILADELPHIA, PA

Included in the long-term debt outstanding amount are: $754,772,000 of sewer system debt; $558,665,000 of gas utility revenue debt; and $533,585,000 of public debt for private purposes.

NASHVILLE, TN

Included in the long-term debt outstanding amount are: $1,078,629,000 of public debt for private purposes; $485,621,000 of revenue bonds for the water supply and sewer systems; and $197,530,000 of electric utility bonds.

AUSTIN, TX

The long-term debt outstanding includes $1,490,864,000 of electric utility revenue bonds; $303,616,000 of water utility revenue bonds, and $297,050,000 of public debt for private purposes.

HOUSTON, TX

The long-term debt outstanding includes $646,293,000 of public debt for private purposes; $684,450,000 of water utility revenue debt, and $829,850,000 of sewer system debt.

SAN ANTONIO, TX

Included in the long-term debt issued is $543,309,000 of electric utility revenue bonds. Included in the long-term debt retired is $355,219,000 of electric utility revenue bonds. The long-term debt outstanding includes $2,232,120,000 of electric utility revenue bonds. $391,780,000 of refunding issues are included in the total amount issued and $328,870,000 of refunded debt is included in the total amount retired.

NORTH CAROLINA MUNICIPAL LIQUOR STORES

In the following cities in North Carolina, utility data include city liquor store operations in the indicated amounts:

	Revenue (dollars)	Expenditure (dollars)
Greensboro, NC	15,783,000	11,309,000
Winston-Salem, NC	13,088,000	11,297,000

APPENDIX B.
Definitions of Selected Terms

Agency and Private Trust Transactions—Transactions excluded from census data on city finances because they involve receipt, holding, and disbursement of monies by city governments as agent or trustee for other governments or private persons, such as collection of Federal income taxes and social security "taxes," receipt and return of guarantee deposits, and the like.

Air Transportation—Construction, maintenance, operation, and support of publicly operated airport facilities.

Assistance and Subsidies—For local governments, this category is limited to direct cash assistance payments to public welfare recipients. See *Public Welfare.*

Bond Funds—Funds established to account for the proceeds of bond issues pending their disbursement.

Borrowing—Long-term debt incurred, other than to refund existing long-term debt, plus any net increase in short-term debt outstanding.

Capital Outlay—Direct expenditure for contract or force account construction of buildings, roads, and other improvements, and for purchases of equipment, land, and existing structures. Includes amounts for additions, replacements, and major alterations to fixed works and structures. However, expenditure for repairs to such works and structures is classified as current operation expenditure. See Construction and Equipment.

Cash and Security Holdings—Cash, deposits, and government and private securities (bonds, notes, stocks, mortgages, etc.) except holdings of agency and private trust funds. Does not include interfund loans, receivables, and the value of real property and other fixed assets.

Cash Assistance—See *Public Welfare.*

Construction—Production of fixed works and structures and additions, replacements, and major alterations thereto, including planning and design of specific projects, site improvements, and provision of equipment and facilities that are integral parts of a structure. Includes construction, undertaken on a contract basis by private contractors, and force account construction, undertaken with direct use of materials and labor by the city.

Correction—Confinement and correction of adults and minors convicted of offenses against the law, and pardon, probation, and parole activities.

Current Charges—Amounts received from the public for performance of specific services benefiting the person charged and from sales of commodities and services except by city utilities and liquor stores. Includes fees, assessments, and other reimbursements for current services, rents and sales derived from commodities or services furnished incident to the performance of particular functions, gross income of commercial activities, and the like. Excludes amounts received from other governments (see *Intergovernmental Revenue*) and interdepartmental charges and transfers. Current charges are distinguished from license taxes, which relate to privileges granted by the government or regulatory measures for the protection of the public.

Current Operation—Direct expenditure for compensation of own officers and employees and for supplies, materials, and contractual services except amounts for capital outlay.

Debt—All long-term credit obligations of the city and its agencies whether backed by the city's full faith and credit or nonguaranteed, and all interest-bearing short-term credit obligations. Includes judgments, mortgages, and revenue bonds, as well as general obligation bonds, notes, and interest-bearing warrants. Excludes noninterest-bearing short-term obligations, interfund obligations, amounts owed in a trust or agency capacity, advances and contingent loans from other governments, and rights of individuals to benefits from city employee retirement funds. *Refunding of Long-Term Debt* is the issuance of long-term obligations in exchange for, or to finance the retirement of, outstanding long-term debt, generally to obtain more favorable interest rates.

Debt Issued—See *Long-Term Debt Issued.*

Debt Offsets—See *Long-Term Debt Offsets.*

Debt Outstanding—All debt obligations remaining unpaid on the date specified.

Debt Redemption—Long-term debt redeemed—i.e., amounts retired other than by refunding—plus any net decrease in short-term debt outstanding.

Debt Retired—See *Long-Term Debt Retired.*

Direct Expenditure—Payments to employees, suppliers, contractors, beneficiaries, and other final recipients of government payments—i.e., all expenditure other than *Intergovernmental Expenditure.*

Education—Schools and other educational facilities and services. *Elementary and Secondary Education* includes mainly city-operated elementary and secondary schools and other educational institutions (other than higher education), and intergovernmental expenditures for education, payments to private institutions, and special educational programs. Revenue and expenditure for school lunch services, athletic events, and other commercial or auxiliary services are reported on a gross basis. *Institutions of Higher Education* include universities, colleges, and junior and/or community colleges operated by the city.

Elementary and Secondary Education—See under *Education.*

Employee-Retirement Expenditure—Cash payments to beneficiaries (including withdrawals of contributions) of city-administered employee-retirement programs. Excludes cost of administering retirement systems, city contributions to State-administered employee-retirement systems, and noncontributory gratuities paid to former employees; these are classed under *General Expenditure.*

Employee-Retirement Revenue—Revenue from contributions required of employees for financing city-administered employee-retirement systems, earnings on investments held for such systems, and receipts of State payments for employees covered by municipal systems. Excludes any contributions by a city, either as employer contributions or for general financial support, to an employee-retirement system. Tax proceeds, donations, and any forms of revenue other than those enumerated above are classified as general revenue rather than employee-retirement revenue, even though such amounts may be received specifically for employee-retirement purposes.

Equipment—Apparatus, furnishings, motor vehicles, office machines, and the like, having an expected life of more than 5 years. Equipment expenditure consists only of amounts for purchase of equipment. Rental and repair expenditures are classified as current operation expenditure. Expenditures for facilities that are integral parts of structures are classified as expenditure for construction or for purchase of land and existing structures.

Expenditure—All amounts of money paid out by a government—net of recoveries and other correcting transactions—other than for retirement of debt, investment in securities, extension of credit, or as agency transactions. Note that expenditure includes only external transactions such as the provision of perquisites or other payments in kind.

Financial Administration—activities involving finance and taxation. Includes central agencies for accounting, auditing, and budgeting; the supervision of city government finances; tax administration; assessment, collection, custody, and disbursement of funds; administration of employee-retirement systems; debt and investment administration; purchasing and the like.

Fire Protection—City fire fighting organization and auxiliary services; fire inspection and investigation; support of volunteer fire forces; and other fire prevention activities. Includes cost of fire fighting facilities such as fire hydrants and water, furnished by other agencies of the city.

Full Faith and Credit Debt—Long-term debt for which the credit of the city, implying the power of taxation, is unconditionally pledged. Includes debt payable initially from specific taxes or nontax sources, but represents a liability payable from any other available resources if the pledged sources are insufficient.

General Debt—All debt other than that identified as having been issued specifically for utility purposes. See *Utility Debt.*

General Expenditure—All city expenditure other than the specifically enumerated kinds of expenditure classified as *Utility Expenditure, Liquor Stores Expenditure,* and *Employee-Retirement* or other Insurance *Trust Expenditure.*

General Public Building—Provision and maintenance of public buildings not allocated to particular functions.

General Revenue—All city revenue except *Utility Revenue, Liquor Stores Revenue,* and Employee-Retirement and other *Insurance Trust Revenue. The basis for distinction is not the fund or administrative unit receiving particular amounts, but rather the nature of the revenue sources concerned. Includes all tax collections and intergovernmental revenue, even if designed for employee-retirement or local utility purposes.*

General Sales or Gross Receipts Taxes—See under *Sales and Gross Receipts Taxes.*

Government Administration—Comprises the functions of Financial Administration, Judicial and Legal, and General Public Buildings; and activities of the governing body, office of the chief executive, central staff services, and agencies concerned with personnel administration, recording, planning, zoning, and the like.

Health—Out-patient health services, other than hospital care, including public health administration; research and education; categorical health programs; treatment and immunization clinics; nursing; environmental health activities such as air and water pollution control; ambulance service if provided separately from fire protection services; and other general public health activities such as mosquito abatement. School health services provided by health agencies (rather than school agencies) are included here. Sewerage treatment operations are classified under Sewerage.

Highways—Construction, maintenance, and operation of highways, streets, and related structures, including toll highways, bridges, tunnels, ferries, street lighting, and snow and ice removal. However, highway policing and traffic control are classed under *Police Protection.*

Hospitals—Establishment and operation of hospital facilities, provision of hospital care, and support of other public or of private hospitals. *Own Hospitals* comprises those administered by the government concerned. Excludes payments to other governments and to private agencies for hospital support and services, which are classed under *Other Hospitals*. However, see *Public Welfare concerning vendor payments under welfare programs.*

Housing and Community Development—City housing and redevelopment projects and regulation, promotion, and support of private housing and redevelopment activities. For cities in Arizona, Kentucky, Michigan, New Mexico, New York, and Virginia, generally includes data for municipal housing authorities. Housing authorities for other cities are usually classified as independent governments and data for them are included in *Government Finances,* Series GF, No. 5.

Interest Earnings—Interest earned on deposits and securities, including amounts for accrued interest on investment securities sold. However, receipts for accrued interest on bonds issued are classified as offsets to interest expenditure. Note that interest earnings shown under general revenue do not include earnings on assets of employee-retirement systems.

Interest Expenditure—Amounts paid for the use of borrowed money. Interest on utility debt is included in *Utility Expenditures.*

Intergovernmental Expenditure—Amounts paid to other governments as fiscal aid in the form of shared revenues and grants-in-aid, as reimbursements for performance of general government activities and for specific services for the paying government, or in lieu of taxes. Excludes amounts paid to other governments for purchase of commodities, property, or utility services, any tax imposed and paid as such, and employer contributions for social insurance—e.g., contributions to the Federal Government for Old Age, Survivors, Disability, and Health Insurance for city employees.

Intergovernmental Revenue—Amounts received from other governments as fiscal aid in the form of shared revenues and grants-in-aid, as reimbursements for performance of general government functions and specific services for the paying government (e.g., care of prisoners or contractual research), or in lieu of taxes. Excludes amounts received from other governments for sale of property, commodities, and utility services. All intergovernmental revenue is classified as general revenue.

Intergovernmental Revenue for General Local Government Support—Fiscal aid revenue that allows the receiving government unrestricted use as to funcion or purpose.

Intergovernmental Revenue From Federal Government—Intergovernmental revenue received by the city government directly from the Federal Government. Excludes Federal aid channeled through State governments.

Intergovernmental Revenue From State Government—All intergovernmental revenue received from the State government, including amounts originally from the Federal Government but channeled through the State.

Judicial and Legal—Courts and activities associated with courts including law libraries, prosecutorial and defendant programs, probate functions, and juries.

Libraries—Public libraries operated by the city (except those operated as part of a school system primarily for the benefit of students and teachers, and law libraries) and support of privately operated libraries.

License Taxes—Taxes enacted (either for revenue raising or for regulation) as a condition to the exercise of a business or nonbusiness privilege, at a flat rate or measured by such bases as capital stock, capital surplus, number of business units, or capacity. Excludes taxes measured directly by transactions, gross or net income, or value of property except those to which only nominal rates apply. "Licenses" based on these latter measures, other than those at nominal rates, are classified according to the measure concerned. Includes "fees" related to licensing activities—automobile inspection, professional examinations and licenses, etc.,—as well as license taxes producing substantial revenues.

Liquor Stores Expenditure—Expenditures for purchase of liquor for resale and provision and operation of liquor stores. Excludes expenditure for law enforcement and licensing activities carried out in conjunction with liquor store operations.

Liquor Stores Revenue—Amounts received from sale of liquor by city liquor stores and other revenues from city liquor store operations. Excludes any taxes collected by city liquor monopoly systems.

Long-Term Debt—Debt payable more than 1 year after date of issue.

Long-Term Debt Issued—The par value of long-term debt obligations incurred during the fiscal period concerned, including funding and refunding obligations. Debt obligations authorized but not actually incurred during the fiscal period are not included. *Refunding Issues of Long-Term Debt* represents the par value of refunding bonds issued during the fiscal year. Excludes any amounts authorized but not actually issued.

Long-Term Debt Offsets—Cash and investment assets of sinking funds and other reserve funds, however designated, which are specifically held for redemption of long-term debt, including bond reserve funds, deposits with fiscal agents for the redemption of uncanceled debt, and balances in refunding bond accounts held pending completion of refunding transactions.

Long-Term Debt Refunded—See under *Long-Term Debt Retired.*

Long-Term Debt Retired—The par value of long-term debt obligations liquidated by repayment or exchange, including debt retired by refunding operations. *Long-Term Debt Refunded* is the par value of long-term debt retired during the year as a result of refunding transactions.

Natural Resources—Flood control, soil and water conservation, irrigation, drainage, forestry and forest fire protection, agricultural fairs, and other activities for promotion of agriculture and conservation of natural resources.

N.E.C.—Not elsewhere classified.

Net Long-Term Debt—Long-term debt outstanding minus long-term debt offsets.

Nonguaranteed Debt—Long-term debt payable solely from pledged specific sources—e.g., from earnings of revenue producing activities (utilities, sewage disposal plants, toll bridges, etc.), from special assessments, or from specific nonproperty taxes. Includes only debt that does not constitute an obligation against any other resources of the city if the pledged sources are insufficient.

Other Government Administration—The governing body, courts, office of the chief executive, and central staff and services and agencies concerned with personnel administration, law, recording, planning and zoning, and the like. See also *Financial Administration.*

Own Hospitals—See under *Hospitals.*

Parking Facilities—Municipal public-use garages and other parking facilities operated on a charge basis, including purchase and maintenance of on- and offstreet parking meters.

Parks and Recreation—Cultural-scientific activities, such as museums and art galleries; organized recreation, including playgrounds and playfields, swimming pools and bathing beaches; municipal parks, and special facilities for recreation, such as auditoriums, stadiums, auto camps, recreation piers, and boat harbors.

Police Protection—Preservation of law and order and traffic safety. Includes police patrols and communications, crime prevention activities, detention and custody of persons awaiting trial, traffic safety, vehicular inspection, and the like.

Property Taxes—Taxes conditioned on ownership of property and measured by its value. Includes general property taxes related to property as a whole, real and personal, tangible or intangible, whether taxed as a single rate or at classified rates, and taxes on selected types of property, such as motor vehicles or certain or all intangibles.

Protective Inspection and Regulation—Regulation of private enterprise for the protection of the public and inspection of hazardous activities except where done incident to major functions, such as fire prevention, health, natural resources, etc. Distinctive licensing collection activities are classed under *Financial Administration.*

Public Safety—Comprises the functions of *Police Protection, Fire Protection, Correction,* and *Protective Inspection and Regulation.*

Public Welfare—Support of and assistance to needy persons contingent upon their need. Excludes pensions to former employees and other benefits not contingent on need. Expenditures under this heading include: *Cash Assistance* paid directly to needy persons under the categorical programs (Old Age Assistance, Aid to Families with Dependent Children, Aid to the Blind, and Aid to the Disabled) and under any other welfare programs; *Vendor Payments* made directly to private purveyors for medical care, burials, and other commodities and services provided under welfare programs; and provision and operation by the city of Welfare institutions. *Other Public Welfare* includes payments to other governments for welfare purposes, amounts for administration, support of private welfare agencies and other public welfare services. *Health and Hospital* services provided directly by the city through its own hospitals and health agencies, and any payments to other governments for such purposes are classed under those functional headings rather than here.

Purchase of Land and Existing Structures—Purchase of these assets as such, purchase of rights-of-way, and title search and similar activity associated with the purchase transactions.

Refunding Issues of Long-Term Debt—See under *Long-Term Debt Issued.*

Refunding of Long-Term Debt—See under *Debt.*

Revenue—All amounts of money received by a government from external sources—net of refunds and other correcting transactions—other than from issuance of debt, liquidation of investments, and agency and private trust transactions. Note that revenue excludes noncash transactions such as receipt of services, commodities, or other "receipts in kind."

Salaries and Wages—Amount expended for compensation of employees. Consists of gross amounts without deduction of withholdings for income tax, social security, or retirement coverage.

Sale of Property—Sale of real property and improvements. Excludes sale of securities and sale of commodities, equipment, and other personal property.

Sales and Gross Receipts Taxes—Taxes, including "licenses" at more than nominal rates, based on volume or value of transfers of goods or services; upon gross receipts, or upon gross income, and related taxes based upon use, storage, production (other than severance of natural resources), importation, or consumption of goods. Dealer discounts or "commissions" allowed to merchants for collection of taxes from consumers are excluded. Comprises:

General Sales or Gross Receipts Taxes—Sales or gross receipts taxes which are applicable with only specified exceptions to all types of goods and services, or all gross income, whether at a single rate or at classified rates. Taxes imposed distinctively upon sales of or gross receipts from selected commodities, services, or businesses are reported separately under category listed below.

Selective Sales and Gross Receipts Taxes—Sales and gross receipts taxes imposed on sales of particular commodities or services or gross receipts of particular businesses, separately and apart from the application of general sales and gross receipts taxes.

Securities—Stocks and bonds, notes, mortgages, and other formal evidences of indebtedness.

Selective Sales and Gross Receipts Taxes—See under *Sales and Gross Receipts Taxes.*

Sewerage—Sanitary and storm sewers and sewage disposal facilities and services, and payments to other local governments for such purposes.

Short-Term Debt—Interest-bearing debt payable within 1 year from date of issue, such as bond anticipation notes, bank loans, and tax anticipation notes and warrants. Includes obligations having no fixed maturity date if payable from a tax levied for collection in the year of their issuance.

Solid Waste Management—Street cleaning, solid waste collection and disposal, and provision of sanitary landfills and resource recovery facilities.

Special Assessments—Compulsory contributions collected from owners of property benefited by special public improvements (street paving, sidewalks, sewer lines, etc.) to defray the cost of such improvements (either directly or through payment of debt services on indebtedness incurred to finance the improvements) and apportioned according to the assumed benefits to the property affected by the improvements.

Taxes—Compulsory contributions exacted by a government for public purposes, except employee and employer assessments for retirement and social insurance purposes, which are classified as insurance trust revenue. All tax revenue is classified as general revenue and comprises amounts received (including interest and penalties but excluding protested amounts and refunds) from all taxes imposed by a government. Note that city tax revenue excludes any amounts from shares of State-imposed and collected taxes, which are classified as *intergovernmental revenue.*

Transit Subsidies—Payments in support of subway, bus, surface rail and street railroad, and other passenger transportation systems, including public support of a private utility or railroad and intergovernmental subsidy payments. Excludes amounts paid by a parent government to its dependent transit utility. Also see under Utilities.

Transportation—Comprises the function of *Highways, Air Transportation, Parking Facilities, Water Transport and Terminals,* and *Transit Subsidies.*

Utility—A municipally owned and operated water supply, electric light and power, gas supply, or transit system. City revenue, expenditure, and debt relating to utility facilities leased to other governments or persons, and other commercial type activities of city governments, such as port facilities, airports, housing projects, radio stations, steam plants, ferries, abattoirs, etc., are classified as general government activities. Also see *Transit Subsidies.*

Utility Debt—Debt originally issued specifically to finance city-owned and operated water, electric, gas, or transit utility facilities.

Utility Expenditure—Expenditure for construction of utility facilities or equipment, for production and distribution of utility commodities and services (except those furnished to parent city), and for interest on utility debt. Does not include expenditure in connection with administration of utility debt and investments (treated as general expenditure) and the cost of providing services to the parent city government (such costs, when identifiable, are treated as expenditure for the function served).

Utility Revenue—Revenue from sale of utility commodities and services to the public and to other governments. Does not include amounts from sales to the parent city. Also excludes income from utility fund investments and from other nonoperating properties (treated as General Revenue). Any revenue from Taxes, *Special Assessments, and Intergovernmental Revenue* is classified as *General Revenue, not Utility Revenue.*

Vendor Payments—See under *Public Welfare.*

Water Transport and Terminals—Provision, operation, and support of canals and other waterways, harbors, docks, wharves, and other related terminal facilities.

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